



Department of the Treasury
Internal Revenue Service
P. O. Box 2508
Cincinnati, OH 45201

Date:

November 7, 2019

Person to contact/ID number:

Mr. Flammer #0203064

Contact telephone number:

877-829-5500

THE CHRONICLE OF HIGHER EDUCATION
% DAN BAUMAN
1255 TWENTY-THIRD ST NW 7TH FLR
WASHINGTON, DC 20037

Dear Sir or Madam:

We're responding to your letter dated October 30, 2019 requesting copies of Open Agriculture Foundation.
Your copies are enclosed.

If you have questions, you can contact the person listed above.

Sincerely,

Stephen A. Martin

Stephen A. Martin
Director, Exempt Organizations
Rulings and Agreements

Enclosure:
Your Copies



Department of the Treasury
Internal Revenue Service
Tax Exempt and Government Entities
PO Box 2508
Cincinnati, OH 45201

Date:

November 7, 2019

Person to contact:

Name: Mr. Flammer

ID number: 0203064

Toll-free telephone

877-829-5500

THE CHRONICLE OF HIGHER EDUCATION
% DAN BAUMAN
1255 TWENTY-THIRD ST NW 7TH FLR
WASHINGTON, DC 20037

Dear Sir or Madam:

We're responding to your request of October 30, 2019 about the tax-exempt status of Open Agriculture Foundation.

We issued a determination letter in May, 2018 granting this organization exemption from federal income tax under Internal Revenue Code Section 501(c)(3).

Our records show this organization is not a private foundation within the meaning of Internal Revenue Code (IRC) Section 509(a) because it's described in IRC Sections 509(a)(1) and 170(b)(1)(A)(vi).

Donors can deduct contributions to this organization as provided in Internal Revenue Code Section 170. Bequests, legacies, devises, transfers, or gifts to the organization or for its use are deductible for federal estate and gift tax purposes if they meet the requirements of IRC Sections 2055, 2106, and 2522.

If an organization fails to file an annual return or notice for three consecutive years, its tax-exempt status is revoked by operation of law. This is stated in IRC Section 6033(j)(1). The revocation is effective on the filing due date of the third annual return or notice. For more information about filing requirements, you can visit our website at www.irs.gov/eo.

Letter 4170 (7-2019)

Catalog Number 66631P

If you have questions, call 877-829-5500 between 8 a.m. and 5 p.m., local time, Monday through Friday (Alaska and Hawaii follow Pacific time).

Thank you for your cooperation.

Sincerely,

Stephen A. Martin

Stephen A. Martin
Director, Exempt Organizations
Rulings and Agreements

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date:

MAY 16 2018

OPEN AGRICULTURE FOUNDATION
29 CLIFTON HEIGHTS LANE
MARBLEHEAD, MA 01945

Employer Identification Number:

81-1516540

DLN:

17053318307027

Contact Person:

DIANE M GENTRY

ID# 31361

Contact Telephone Number:

(877) 829-5500

Accounting Period Ending:

December 31

Public Charity Status:

170(b)(1)(A)(vi)

Form 990/990-EZ/990-N Required:

Yes

Effective Date of Exemption:

January 14, 2016

Contribution Deductibility:

Yes

Addendum Applies:

No

Dear Applicant:

We're pleased to tell you we determined you're exempt from federal income tax under Internal Revenue Code (IRC) Section 501(c)(3). Donors can deduct contributions they make to you under IRC Section 170. You're also qualified to receive tax deductible bequests, devises, transfers or gifts under Section 2055, 2106, or 2522. This letter could help resolve questions on your exempt status. Please keep it for your records.

Organizations exempt under IRC Section 501(c)(3) are further classified as either public charities or private foundations. We determined you're a public charity under the IRC Section listed at the top of this letter.

If we indicated at the top of this letter that you're required to file Form 990/990-EZ/990-N, our records show you're required to file an annual information return (Form 990 or Form 990-EZ) or electronic notice (Form 990-N, the e-Postcard). If you don't file a required return or notice for three consecutive years, your exempt status will be automatically revoked.

If we indicated at the top of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

For important information about your responsibilities as a tax-exempt organization, go to www.irs.gov/charities. Enter "4221-PC" in the search bar to view Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, which describes your recordkeeping, reporting, and disclosure requirements.

Letter 947

OPEN AGRICULTURE FOUNDATION

We sent a copy of this letter to your representative as indicated in your power of attorney.

Sincerely,

Stephen a. martin

Director, Exempt Organizations
Rulings and Agreements

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date:

MAY 16 2018

OPEN AGRICULTURE FOUNDATION
C/O MICHAEL W DURHAM
50 E SOUTH TEMPLE 400
SALT LAKE CITY, UT 84111

Employer Identification Number:

81-1516540

DLN:

17053318307027

Contact Person:

DIANE M GENTRY

ID# 31361

Contact Telephone Number:

(877) 829-5500

Accounting Period Ending:

December 31

Public Charity Status:

170(b)(1)(A)(vi)

Form 990/990-EZ/990-N Required:

Yes

Effective Date of Exemption:

January 14, 2016

Contribution Deductibility:

Yes

Addendum Applies:

No

Dear Applicant:

We're pleased to tell you we determined you're exempt from federal income tax under Internal Revenue Code (IRC) Section 501(c)(3). Donors can deduct contributions they make to you under IRC Section 170. You're also qualified to receive tax deductible bequests, devises, transfers or gifts under Section 2055, 2106, or 2522. This letter could help resolve questions on your exempt status. Please keep it for your records.

Organizations exempt under IRC Section 501(c)(3) are further classified as either public charities or private foundations. We determined you're a public charity under the IRC Section listed at the top of this letter.

If we indicated at the top of this letter that you're required to file Form 990/990-EZ/990-N, our records show you're required to file an annual information return (Form 990 or Form 990-EZ) or electronic notice (Form 990-N, the e-Postcard). If you don't file a required return or notice for three consecutive years, your exempt status will be automatically revoked.

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Letter 947

OPEN AGRICULTURE FOUNDATION

We sent a copy of this letter to your representative as indicated in your power of attorney.

Sincerely,

Stephen A. Martin

Director, Exempt Organizations
Rulings and Agreements

Form 1023 Checklist

(Revised December 2013)

Application for Recognition of Exemption under Section 501(c)(3) of the Internal Revenue Code

Note. Retain a copy of the completed Form 1023 in your permanent records. Refer to the General Instructions regarding Public Inspection of approved applications.

Check each box to finish your application (Form 1023). Send this completed Checklist with your filled-in application. If you have not answered all the items below, your application may be returned to you as incomplete.

- ☒ Assemble the application and materials in this order:
- Form 1023 Checklist
 - Form 2848, *Power of Attorney and Declaration of Representative* (if filing)
 - Form 8821, *Tax Information Authorization* (if filing)
 - Expedite request (if requesting)
 - Application (Form 1023 and Schedules A through H, as required)
 - Articles of organization
 - Amendments to articles of organization in chronological order
 - Bylaws or other rules of operation and amendments
 - Documentation of nondiscriminatory policy for schools, as required by Schedule B
 - Form 5768, *Election/Revocation of Election by an Eligible Section 501(c)(3) Organization To Make Expenditures To Influence Legislation* (if filing)
 - All other attachments, including explanations, financial data, and printed materials or publications. Label each page with name and EIN.
- ☒ User fee payment placed in envelope on top of checklist. DO NOT STAPLE or otherwise attach your check or money order to your application. Instead, just place it in the envelope.
- ☒ Employer Identification Number (EIN)
- ☒ Completed Parts I through XI of the application, including any requested information and any required Schedules A through H.
- You must provide specific details about your past, present, and planned activities.
 - Generalizations or failure to answer questions in the Form 1023 application will prevent us from recognizing you as tax exempt.
 - Describe your purposes and proposed activities in specific easily understood terms.
 - Financial information should correspond with proposed activities.
- ☐ Schedules. Submit only those schedules that apply to you and check either "Yes" or "No" below.

Schedule A Yes ___ No ☒

Schedule E Yes ___ No ☒

Schedule B Yes ___ No ☒

Schedule F Yes ___ No ☒

Schedule C Yes ___ No ☒

Schedule G Yes ___ No ☒

Schedule D Yes ___ No ☒

Schedule H Yes ___ No ☒

- ☒ An exact copy of your complete articles of organization (creating document). Absence of the proper purpose and dissolution clauses is the number one reason for delays in the issuance of determination letters.
 - Location of Purpose Clause from Part III, line 1 (Page, Article and Paragraph Number) _____
 - Location of Dissolution Clause from Part III, line 2b or 2c (Page, Article and Paragraph Number) or by operation of state law _____
- ☒ Signature of an officer, director, trustee, or other official who is authorized to sign the application.
 - Signature at Part XI of Form 1023.
- ☒ Your name on the application must be the same as your legal name as it appears in your articles of organization.

Send completed Form 1023, user fee payment, and all other required information, to:

Internal Revenue Service
P.O. Box 192
Covington, KY 41012-0192

If you are using express mail or a delivery service, send Form 1023, user fee payment, and attachments to:

Internal Revenue Service
201 West Rivercenter Blvd.
Attn: Extracting Stop 312
Covington, KY 41011

Power of Attorney and Declaration of Representative

OMB No. 1545-0047

For IRS Use Only

Received by:

Name _____

Telephone _____

Function _____

Date ____/____/____

► Information about Form 2848 and its instructions is at www.irs.gov/form2848.

Part I Power of Attorney

Caution: A separate Form 2848 must be completed for each taxpayer. Form 2848 will not be honored for any purpose other than representation before the IRS.

1 Taxpayer information. Taxpayer must sign and date this form on page 2, line 7.

Taxpayer name and address
Open Agriculture Foundation
29 Clifton Heights Lane
Marblehead, MA 01945

Taxpayer identification number(s)
81-1516540

Daytime telephone number _____ Plan number (if applicable) _____

hereby appoints the following representative(s) as attorney(s)-in-fact:

2 Representative(s) must sign and date this form on page 2, Part II.

Name and address
Michael W. Durham
50 E. South Temple #400
Salt Lake City, UT 84111

CAF No. 0303-39590R
PTIN P01456383
Telephone No. 801-328-3600
Fax No. 801-321-4893

Check if to be sent copies of notices and communications ☒

Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

Name and address
Sterling S. Olander
50 E. South Temple #400
Salt Lake City, UT 84111

CAF No. 0310-77771R
PTIN P00827154
Telephone No. 801-328-3600
Fax No. 801-321-4893

Check if to be sent copies of notices and communications ☐

Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

Name and address

CAF No. _____
PTIN _____
Telephone No. _____
Fax No. _____

(Note: IRS sends notices and communications to only two representatives.)

Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

Name and address

CAF No. _____
PTIN _____
Telephone No. _____
Fax No. _____

(Note: IRS sends notices and communications to only two representatives.)

Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

to represent the taxpayer before the Internal Revenue Service and perform the following acts:

- 3 Acts authorized (you are required to complete this line 3).** With the exception of the acts described in line 5b, I authorize my representative(s) to receive and inspect my confidential tax information and to perform acts that I can perform with respect to the tax matters described below. For example, my representative(s) shall have the authority to sign any agreements, consents, or similar documents (see instructions for line 5a for authorizing a representative to sign a return).

Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, Practitioner Discipline, PLR, FOIA, Civil Penalty, Sec. 5000A Shared Responsibility Payment, Sec. 4980H Shared Responsibility Payment, etc.) (see instructions)	Tax Form Number (1040, 941, 720, etc.) (if applicable)	Year(s) or Period(s) (if applicable) (see instructions)
Income Tax	1023 & 990	2013-2017

- 4 Specific use not recorded on Centralized Authorization File (CAF).** If the power of attorney is for a specific use not recorded on CAF, check this box. See the instructions for Line 4. **Specific Use Not Recorded on CAF** ☐

- 5a Additional acts authorized.** In addition to the acts listed on line 3 above, I authorize my representative(s) to perform the following acts (see instructions for line 5a for more information):

☒ Authorize disclosure to third parties; ☒ Substitute or add representative(s); ☐ Sign a return; _____

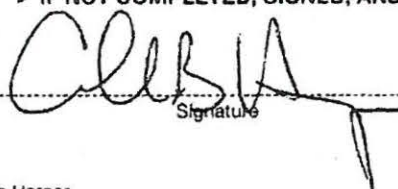
☐ Other acts authorized: _____

- b **Specific acts not authorized.** My representative(s) is (are) not authorized to endorse or otherwise negotiate any check (including directing or accepting payment by any means, electronic or otherwise, into an account owned or controlled by the representative(s) or any firm or other entity with whom the representative(s) is (are) associated) issued by the government in respect of a federal tax liability.
List any other specific deletions to the acts otherwise authorized in this power of attorney (see instructions for line 5b): _____

- 6 **Retention/revocation of prior power(s) of attorney.** The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same matters and years or periods covered by this document. If you do not want to revoke a prior power of attorney, check here ☐ **YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.**

- 7 **Signature of taxpayer.** If a tax matter concerns a year in which a joint return was filed, each spouse must file a separate power of attorney even if they are appointing the same representative(s). If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the legal authority to execute this form on behalf of the taxpayer.

► **IF NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THIS POWER OF ATTORNEY TO THE TAXPAYER.**

 11/6/17 Executive Chair
Signature Date Title (if applicable)

Caleb Harper _____
Print Name Print name of taxpayer from line 1 if other than individual

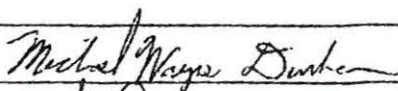
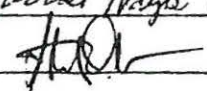
Part II Declaration of Representative

Under penalties of perjury, by my signature below I declare that:

- I am not currently suspended or disbarred from practice, or ineligible for practice, before the Internal Revenue Service;
- I am subject to regulations contained in Circular 230 (31 CFR, Subtitle A, Part 10), as amended, governing practice before the Internal Revenue Service;
- I am authorized to represent the taxpayer identified in Part I for the matter(s) specified there; and
- I am one of the following:
 - a Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below.
 - b Certified Public Accountant—licensed to practice as a certified public accountant is active in the jurisdiction shown below.
 - c Enrolled Agent—enrolled as an agent by the Internal Revenue Service per the requirements of Circular 230.
 - d Officer—a bona fide officer of the taxpayer organization.
 - e Full-Time Employee—a full-time employee of the taxpayer.
 - f Family Member—a member of the taxpayer's immediate family (spouse, parent, child, grandparent, grandchild, step-parent, step-child, brother, or sister).
 - g Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the Internal Revenue Service is limited by section 10.3(d) of Circular 230).
 - h Unenrolled Return Preparer—Authority to practice before the IRS is limited. An unenrolled return preparer may represent, provided the preparer (1) prepared and signed the return or claim for refund (or prepared if there is no signature space on the form); (2) was eligible to sign the return or claim for refund; (3) has a valid PTIN; and (4) possesses the required Annual Filing Season Program Record of Completion(s). See *Special Rules and Requirements for Unenrolled Return Preparers in the instructions for additional information.*
 - k Student Attorney or CPA—receives permission to represent taxpayers before the IRS by virtue of his/her status as a law, business, or accounting student working in an LITC or STCP. See instructions for Part II for additional information and requirements.
 - r Enrolled Retirement Plan Agent—enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e)).

► **IF THIS DECLARATION OF REPRESENTATIVE IS NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THE POWER OF ATTORNEY. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN PART I, LINE 2.**

Note: For designations d-f, enter your title, position, or relationship to the taxpayer in the "Licensing jurisdiction" column.

Designation— Insert above letter (a-r).	Licensing jurisdiction (State) or other licensing authority (if applicable).	Bar, license, certification, registration, or enrollment number (if applicable).	Signature	Date
a	DC	488938		11/7/17
a	Utah	13567		11/7/17

17053318307027

Form **1023**
(Rev. December 2013)
Department of the Treasury
Internal Revenue Service

**Application for Recognition of Exemption
Under Section 501(c)(3) of the Internal Revenue Code**

► (Use with the June 2006 revision of the Instructions for Form 1023 and the current Notice 1382)

OMB No. 1545-0056
Note, if exempt status is approved, this application will be open for public inspection.

Use the instructions to complete this application and for a definition of all **bold** items. For additional help, call IRS Exempt Organizations Customer Account Services toll-free at 1-877-829-5500. Visit our website at www.irs.gov for forms and publications. If the required information and documents are not submitted with payment of the appropriate user fee, the application may be returned to you.

Attach additional sheets to this application if you need more space to answer fully. Put your name and EIN on each sheet and identify each answer by Part and line number. Complete Parts I - XI of Form 1023 and submit only those Schedules (A through H) that apply to you.

Part I Identification of Applicant

1 Full name of organization (exactly as it appears in your organizing document)		2 c/o Name (if applicable)	
Open Agriculture Foundation			
3 Mailing address (Number and street) (see instructions)	Room/Suite	4 Employer Identification Number (EIN)	
29 Clifton Heights Lane		81-1516540	
City or town, state or country, and ZIP + 4		5 Month the annual accounting period ends (01 - 12)	
Marblehead, MA 01945		12	
6 Primary contact (officer, director, trustee, or authorized representative) a Name:		801-328-3600	
Michael W. Durham, Authorized Representative See Attached Exhibit A		b Phone:	
		c Fax: (optional) 801-212-2064	
7 Are you represented by an authorized representative, such as an attorney or accountant? If "Yes," provide the authorized representative's name, and the name and address of the authorized representative's firm. Include a completed Form 2848, <i>Power of Attorney and Declaration of Representative</i> , with your application if you would like us to communicate with your representative. <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			
8 Was a person who is not one of your officers, directors, trustees, employees, or an authorized representative listed in line 7, paid, or promised payment, to help plan, manage, or advise you about the structure or activities of your organization, or about your financial or tax matters? If "Yes," provide the person's name, the name and address of the person's firm, the amounts paid or promised to be paid, and describe that person's role. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
9a Organization's website:			
b Organization's email: (optional)			
10 Certain organizations are not required to file an information return (Form 990 or Form 990-EZ). If you are granted tax-exemption, are you claiming to be excused from filing Form 990 or Form 990-EZ? If "Yes," explain. See the instructions for a description of organizations not required to file Form 990 or Form 990-EZ. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
11 Date incorporated if a corporation, or formed, if other than a corporation. (MM/DD/YYYY) 1 / 14 / 2016			
12 Were you formed under the laws of a foreign country? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," state the country.			

For Paperwork Reduction Act Notice, see page 24 of the Instructions.

Cat. No. 17133K

Form **1023** (Rev. 12-2013)

POSTMARK

RECEIVED

1110 2017

1113 2017

CINCINNATI
SERVICE CENTER

17152017318001

Part II Organizational Structure

You must be a corporation (including a limited liability company), an unincorporated association, or a trust to be tax exempt. (See instructions.) **DO NOT file this form unless you can check "Yes" on lines 1, 2, 3, or 4.**

- 1 Are you a **corporation**? If "Yes," attach a copy of your articles of incorporation showing certification of filing with the appropriate state agency. Include copies of any amendments to your articles and be sure they also show state filing certification. ☒ Yes ☐ No See Attached Exhibit B
- 2 Are you a **limited liability company (LLC)**? If "Yes," attach a copy of your articles of organization showing certification of filing with the appropriate state agency. Also, if you adopted an operating agreement, attach a copy. Include copies of any amendments to your articles and be sure they show state filing certification. Refer to the instructions for circumstances when an LLC should not file its own exemption application. ☐ Yes ☒ No
- 3 Are you an **unincorporated association**? If "Yes," attach a copy of your articles of association, constitution, or other similar organizing document that is dated and includes at least two signatures. Include signed and dated copies of any amendments. ☐ Yes ☒ No
- 4a Are you a **trust**? If "Yes," attach a signed and dated copy of your trust agreement. Include signed and dated copies of any amendments. ☐ Yes ☒ No
- b Have you been funded? If "No," explain how you are formed without anything of value placed in trust. ☐ Yes ☒ No
- 5 Have you adopted **bylaws**? If "Yes," attach a current copy showing date of adoption. If "No," explain how your officers, directors, or trustees are selected. ☒ Yes ☐ No See attached Exhibit C

Part III Required Provisions in Your Organizing Document

The following questions are designed to ensure that when you file this application, your organizing document contains the required provisions to meet the organizational test under section 501(c)(3). Unless you can check the boxes in both lines 1 and 2, your organizing document does not meet the organizational test. **DO NOT file this application until you have amended your organizing document.** Submit your original and amended organizing documents (showing state filing certification if you are a corporation or an LLC) with your application.

- 1 Section 501(c)(3) requires that your organizing document state your exempt purpose(s), such as charitable, religious, educational, and/or scientific purposes. Check the box to confirm that your organizing document meets this requirement. Describe specifically where your organizing document meets this requirement, such as a reference to a particular article or section in your organizing document. Refer to the instructions for exempt purpose language. ☒
Location of Purpose Clause (Page, Article, and Paragraph): Pgs 1-2, Article III, Paras. A-D
- 2a Section 501(c)(3) requires that upon dissolution of your organization, your remaining assets must be used exclusively for exempt purposes, such as charitable, religious, educational, and/or scientific purposes. Check the box on line 2a to confirm that your organizing document meets this requirement by express provision for the distribution of assets upon dissolution. If you rely on state law for your dissolution provision, do not check the box on line 2a and go to line 2c. ☒
- b If you checked the box on line 2a, specify the location of your dissolution clause (Page, Article, and Paragraph). Do not complete line 2c if you checked box 2a. Page 4, Article IX, Paras. A-C
- c See the instructions for information about the operation of state law in your particular state. Check this box if you rely on operation of state law for your dissolution provision and indicate the state: ☐

Part IV Narrative Description of Your Activities

Using an attachment, describe your *past*, *present*, and *planned* activities in a narrative. If you believe that you have already provided some of this information in response to other parts of this application, you may summarize that information here and refer to the specific parts of the application for supporting details. You may also attach representative copies of newsletters, brochures, or similar documents for supporting details to this narrative. Remember that if this application is approved, it will be open for public inspection. Therefore, your narrative description of activities should be thorough and accurate. Refer to the instructions for information that must be included in your description.

Part V Compensation and Other Financial Arrangements With Your Officers, Directors, Trustees, Employees, and Independent Contractors See Attached Exhibit D

- 1a List the names, titles, and mailing addresses of all of your officers, directors, and trustees. For each person listed, state their total annual **compensation**, or proposed compensation, for all services to the organization, whether as an officer, employee, or other position. Use actual figures, if available. Enter "none" if no compensation is or will be paid. If additional space is needed, attach a separate sheet. Refer to the instructions for information on what to include as compensation.

Name	Title	Mailing address	Compensation amount (annual actual or estimated)
See attached Exhibit E			

Part V Compensation and Other Financial Arrangements With Your Officers, Directors, Trustees, Employees, and Independent Contractors (Continued)

- b** List the names, titles, and mailing addresses of each of your five highest compensated employees who receive or will receive compensation of more than \$50,000 per year. Use the actual figure, if available. Refer to the instructions for information on what to include as compensation. Do not include officers, directors, or trustees listed in line 1a.

Name	Title	Mailing address	Compensation amount (annual actual or estimated)
See attached Exhibit E.			

- c** List the names, names of businesses, and mailing addresses of your five highest compensated independent contractors that receive or will receive compensation of more than \$50,000 per year. Use the actual figure, if available. Refer to the instructions for information on what to include as compensation.

Name	Title	Mailing address	Compensation amount (annual actual or estimated)
Not Applicable			

The following "Yes" or "No" questions relate to *past, present, or planned* relationships, transactions, or agreements with your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed in lines 1a, 1b, and 1c.

- 2a** Are any of your officers, directors, or trustees **related** to each other through **family or business relationships**? If "Yes," identify the individuals and explain the relationship. ☐ Yes ☒ No
See attached Exhibit E

- b** Do you have a business relationship with any of your officers, directors, or trustees other than through their position as an officer, director, or trustee? If "Yes," identify the individuals and describe the business relationship with each of your officers, directors, or trustees. ☐ Yes ☒ No
See attached Exhibit E

- c** Are any of your officers, directors, or trustees related to your highest compensated employees or highest compensated independent contractors listed on lines 1b or 1c through family or business relationships? If "Yes," identify the individuals and explain the relationship. ☐ Yes ☒ No

- 3a** For each of your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed on lines 1a, 1b, or 1c, attach a list showing their name, qualifications, average hours worked, and duties.

- b** Do any of your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed on lines 1a, 1b, or 1c receive compensation from any other organizations, whether tax exempt or taxable, that are related to you through **common control**? If "Yes," identify the individuals, explain the relationship between you and the other organization, and describe the compensation arrangement. ☐ Yes ☒ No

- 4** In establishing the compensation for your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed on lines 1a, 1b, and 1c, the following practices are recommended, although they are not required to obtain exemption. Answer "Yes" to all the practices you use.

- a** Do you or will the individuals that approve compensation arrangements follow a conflict of interest policy? ☒ Yes ☐ No
b Do you or will you approve compensation arrangements in advance of paying compensation? ☒ Yes ☐ No
c Do you or will you document in writing the date and terms of approved compensation arrangements? ☒ Yes ☐ No

Part V Compensation and Other Financial Arrangements With Your Officers, Directors, Trustees, Employees, and Independent Contractors (Continued)

- d Do you or will you record in writing the decision made by each individual who decided or voted on compensation arrangements? ☒ Yes ☐ No
- e Do you or will you approve compensation arrangements based on information about compensation paid by **similarly situated** taxable or tax-exempt organizations for similar services, current compensation surveys compiled by independent firms, or actual written offers from similarly situated organizations? Refer to the instructions for Part V, lines 1a, 1b, and 1c, for information on what to include as compensation. ☒ Yes ☐ No
- f Do you or will you record in writing both the information on which you relied to base your decision and its source? ☒ Yes ☐ No
- g If you answered "No" to any item on lines 4a through 4f, describe how you set compensation that is **reasonable** for your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed in Part V, lines 1a, 1b, and 1c.

- 5a Have you adopted a **conflict of interest policy** consistent with the sample conflict of interest policy in Appendix A to the instructions? If "Yes," provide a copy of the policy and explain how the policy has been adopted, such as by resolution of your governing board. If "No," answer lines 5b and 5c. ☒ Yes ☐ No See attached Exhibit D
- b What procedures will you follow to assure that persons who have a conflict of interest will not have influence over you for setting their own compensation?
- c What procedures will you follow to assure that persons who have a conflict of interest will not have influence over you regarding business deals with themselves?
- Note.** A conflict of interest policy is recommended though it is not required to obtain exemption. Hospitals, see Schedule C, Section I, line 14.

- 6a Do you or will you compensate any of your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed in lines 1a, 1b, or 1c through **non-fixed payments**, such as discretionary bonuses or revenue-based payments? If "Yes," describe all non-fixed compensation arrangements, including how the amounts are determined, who is eligible for such arrangements, whether you place a limitation on total compensation, and how you determine or will determine that you pay no more than reasonable compensation for services. Refer to the instructions for Part V, lines 1a, 1b, and 1c, for information on what to include as compensation. ☐ Yes ☒ No

- b Do you or will you compensate any of your employees, other than your officers, directors, trustees, or your five highest compensated employees who receive or will receive compensation of more than \$50,000 per year, through non-fixed payments, such as discretionary bonuses or revenue-based payments? If "Yes," describe all non-fixed compensation arrangements, including how the amounts are or will be determined, who is or will be eligible for such arrangements, whether you place or will place a limitation on total compensation, and how you determine or will determine that you pay no more than reasonable compensation for services. Refer to the instructions for Part V, lines 1a, 1b, and 1c, for information on what to include as compensation. ☐ Yes ☒ No

- 7a Do you or will you purchase any goods, services, or assets from any of your officers, directors, trustees, highest compensated employees, or highest compensated independent contractors listed in lines 1a, 1b, or 1c? If "Yes," describe any such purchase that you made or intend to make, from whom you make or will make such purchases, how the terms are or will be negotiated at **arm's length**, and explain how you determine or will determine that you pay no more than **fair market value**. Attach copies of any written contracts or other agreements relating to such purchases. ☐ Yes ☒ No

- b Do you or will you sell any goods, services, or assets to any of your officers, directors, trustees, highest compensated employees, or highest compensated independent contractors listed in lines 1a, 1b, or 1c? If "Yes," describe any such sales that you made or intend to make, to whom you make or will make such sales, how the terms are or will be negotiated at **arm's length**, and explain how you determine or will determine you are or will be paid at least fair market value. Attach copies of any written contracts or other agreements relating to such sales. ☐ Yes ☒ No

- 8a Do you or will you have any leases, contracts, loans, or other agreements with your officers, directors, trustees, highest compensated employees, or highest compensated independent contractors listed in lines 1a, 1b, or 1c? If "Yes," provide the information requested in lines 8b through 8f. ☐ Yes ☒ No

- b Describe any written or oral arrangements that you made or intend to make.
- c Identify with whom you have or will have such arrangements.
- d Explain how the terms are or will be negotiated at **arm's length**.
- e Explain how you determine you pay no more than fair market value or you are paid at least fair market value.
- f Attach copies of any signed leases, contracts, loans, or other agreements relating to such arrangements.

- 9a Do you or will you have any leases, contracts, loans, or other agreements with any organization in which any of your officers, directors, or trustees are also officers, directors, or trustees, or in which any individual officer, director, or trustee owns more than a 35% interest? If "Yes," provide the information requested in lines 9b through 9f. ☐ Yes ☒ No See attached Exhibit D

Part V Compensation and Other Financial Arrangements With Your Officers, Directors, Trustees, Employees, and Independent Contractors (Continued)

- b Describe any written or oral arrangements you made or intend to make.
- c Identify with whom you have or will have such arrangements.
- d Explain how the terms are or will be negotiated at arm's length.
- e Explain how you determine or will determine you pay no more than fair market value or that you are paid at least fair market value.
- f Attach a copy of any signed leases, contracts, loans, or other agreements relating to such arrangements.

Part VI Your Members and Other Individuals and Organizations That Receive Benefits From You

The following "Yes" or "No" questions relate to goods, services, and funds you provide to individuals and organizations as part of your activities. Your answers should pertain to *past, present, and planned* activities. (See instructions.)

- 1a In carrying out your exempt purposes, do you provide goods, services, or funds to individuals? If "Yes," describe each program that provides goods, services, or funds to individuals. ☒ Yes ☐ No See attached Exhibit D
- b In carrying out your exempt purposes, do you provide goods, services, or funds to organizations? If "Yes," describe each program that provides goods, services, or funds to organizations. ☒ Yes ☐ No See attached Exhibit D
- 2 Do any of your programs limit the provision of goods, services, or funds to a specific individual or group of specific individuals? For example, answer "Yes," if goods, services, or funds are provided only for a particular individual, your members, individuals who work for a particular employer, or graduates of a particular school. If "Yes," explain the limitation and how recipients are selected for each program. ☐ Yes ☒ No
- 3 Do any individuals who receive goods, services, or funds through your programs have a family or business relationship with any officer, director, trustee, or with any of your highest compensated employees or highest compensated independent contractors listed in Part V, lines 1a, 1b, and 1c? If "Yes," explain how these related individuals are eligible for goods, services, or funds. ☐ Yes ☒ No

Part VII Your History

The following "Yes" or "No" questions relate to your history. (See instructions.)

- 1 Are you a **successor** to another organization? Answer "Yes," if you have taken or will take over the activities of another organization; you took over 25% or more of the fair market value of the net assets of another organization; or you were established upon the conversion of an organization from for-profit to non-profit status. If "Yes," complete Schedule G. ☐ Yes ☒ No
- 2 Are you submitting this application more than 27 months after the end of the month in which you were legally formed? If "Yes," complete Schedule E. ☐ Yes ☒ No

Part VIII Your Specific Activities

The following "Yes" or "No" questions relate to specific activities that you may conduct. Check the appropriate box. Your answers should pertain to *past, present, and planned* activities. (See instructions.)

- 1 Do you support or oppose candidates in **political campaigns** in any way? If "Yes," explain. ☐ Yes ☒ No
- 2a Do you attempt to **influence legislation**? If "Yes," explain how you attempt to influence legislation and complete line 2b. If "No," go to line 3a. ☐ Yes ☒ No
- b Have you made or are you making an **election** to have your legislative activities measured by expenditures by filing Form 5768? If "Yes," attach a copy of the Form 5768 that was already filed or attach a completed Form 5768 that you are filing with this application. If "No," describe whether your attempts to influence legislation are a substantial part of your activities. Include the time and money spent on your attempts to influence legislation as compared to your total activities. ☐ Yes ☒ No
- 3a Do you or will you operate bingo or **gaming** activities? If "Yes," describe who conducts them, and list all revenue received or expected to be received and expenses paid or expected to be paid in operating these activities. **Revenue and expenses** should be provided for the time periods specified in Part IX, Financial Data. ☐ Yes ☒ No
- b Do you or will you enter into contracts or other agreements with individuals or organizations to conduct bingo or gaming for you? If "Yes," describe any written or oral arrangements that you made or intend to make, identify with whom you have or will have such arrangements, explain how the terms are or will be negotiated at arm's length, and explain how you determine or will determine you pay no more than fair market value or you will be paid at least fair market value. Attach copies of any written contracts or other agreements relating to such arrangements. ☐ Yes ☒ No
- c List the states and local jurisdictions, including Indian Reservations, in which you conduct or will conduct gaming or bingo.

Part VIII Your Specific Activities (Continued)

- 4a** Do you or will you undertake fundraising? If "Yes," check all the fundraising programs you do or will conduct. (See instructions.) ☒ Yes ☐ No

See attached Exhibit G

- ☒ mail solicitations
☒ email solicitations
☒ personal solicitations
☐ vehicle, boat, plane, or similar donations
☒ foundation grant solicitations
☒ phone solicitations
☒ accept donations on your website
☒ receive donations from another organization's website
☒ government grant solicitations
☒ Other

Attach a description of each fundraising program.

- b** Do you or will you have written or oral contracts with any individuals or organizations to raise funds for you? If "Yes," describe these activities. Include all revenue and expenses from these activities and state who conducts them. Revenue and expenses should be provided for the time periods specified in Part IX, Financial Data. Also, attach a copy of any contracts or agreements. ☒ Yes ☐ No
- c** Do you or will you engage in fundraising activities for other organizations? If "Yes," describe these arrangements. Include a description of the organizations for which you raise funds and attach copies of all contracts or agreements. ☐ Yes ☒ No
- d** List all states and local jurisdictions in which you conduct fundraising. For each state or local jurisdiction listed, specify whether you fundraise for your own organization, you fundraise for another organization, or another organization fundraises for you.
- e** Do you or will you maintain separate accounts for any contributor under which the contributor has the right to advise on the use or distribution of funds? Answer "Yes" if the donor may provide advice on the types of investments, distributions from the types of investments, or the distribution from the donor's contribution account. If "Yes," describe this program, including the type of advice that may be provided and submit copies of any written materials provided to donors. ☐ Yes ☒ No

- 5** Are you affiliated with a governmental unit? If "Yes," explain. ☐ Yes ☒ No

- 6a** Do you or will you engage in economic development? If "Yes," describe your program. ☐ Yes ☒ No

- b** Describe in full who benefits from your economic development activities and how the activities promote exempt purposes.

- 7a** Do or will persons other than your employees or volunteers develop your facilities? If "Yes," describe each facility, the role of the developer, and any business or family relationship(s) between the developer and your officers, directors, or trustees. ☐ Yes ☒ No

- b** Do or will persons other than your employees or volunteers manage your activities or facilities? If "Yes," describe each activity and facility, the role of the manager, and any business or family relationship(s) between the manager and your officers, directors, or trustees. ☐ Yes ☒ No

- c** If there is a business or family relationship between any manager or developer and your officers, directors, or trustees, identify the individuals, explain the relationship, describe how contracts are negotiated at arm's length so that you pay no more than fair market value, and submit a copy of any contracts or other agreements.

- 8** Do you or will you enter into joint ventures, including partnerships or limited liability companies treated as partnerships, in which you share profits and losses with partners other than section 501(c)(3) organizations? If "Yes," describe the activities of these joint ventures in which you participate. ☐ Yes ☒ No

- 9a** Are you applying for exemption as a childcare organization under section 501(k)? If "Yes," answer lines 9b through 9d. If "No," go to line 10. ☐ Yes ☒ No

- b** Do you provide child care so that parents or caretakers of children you care for can be gainfully employed (see instructions)? If "No," explain how you qualify as a childcare organization described in section 501(k). ☐ Yes ☐ No

- c** Of the children for whom you provide child care, are 85% or more of them cared for by you to enable their parents or caretakers to be gainfully employed (see instructions)? If "No," explain how you qualify as a childcare organization described in section 501(k). ☐ Yes ☐ No

- d** Are your services available to the general public? If "No," describe the specific group of people for whom your activities are available. Also, see the instructions and explain how you qualify as a childcare organization described in section 501(k). ☐ Yes ☐ No

- 10** Do you or will you publish, own, or have rights in music, literature, tapes, artworks, choreography, scientific discoveries, or other intellectual property? If "Yes," explain. Describe who owns or will own any copyrights, patents, or trademarks, whether fees are or will be charged, how the fees are determined, and how any items are or will be produced, distributed, and marketed. ☒ Yes ☐ No

See attached Exhibit D

Part VIII Your Specific Activities (Continued)

- 11 Do you or will you accept contributions of: real property; conservation easements; closely held securities; intellectual property such as patents, trademarks, and copyrights; works of music or art; licenses; royalties; automobiles, boats, planes, or other vehicles; or collectibles of any type? If "Yes," describe each type of contribution, any conditions imposed by the donor on the contribution, and any agreements with the donor regarding the contribution. ☒ Yes ☐ No
See attached Exhibit D
- 12a Do you or will you operate in a foreign country or countries? If "Yes," answer lines 12b through 12d. If "No," go to line 13a. ☒ Yes ☐ No
- b Name the foreign countries and regions within the countries in which you operate.
- c Describe your operations in each country and region in which you operate.
- d Describe how your operations in each country and region further your exempt purposes.
- 13a Do you or will you make grants, loans, or other distributions to organization(s)? If "Yes," answer lines 13b through 13g. If "No," go to line 14a. ☒ Yes ☐ No
See attached Exhibit D
- b Describe how your grants, loans, or other distributions to organizations further your exempt purposes.
- c Do you have written contracts with each of these organizations? If "Yes," attach a copy of each contract. ☐ Yes ☒ No
- d Identify each recipient organization and any relationship between you and the recipient organization.
- e Describe the records you keep with respect to the grants, loans, or other distributions you make.
- f Describe your selection process, including whether you do any of the following:
- (i) Do you require an application form? If "Yes," attach a copy of the form. ☐ Yes ☒ No
- (ii) Do you require a grant proposal? If "Yes," describe whether the grant proposal specifies your responsibilities and those of the grantee, obligates the grantee to use the grant funds only for the purposes for which the grant was made, provides for periodic written reports concerning the use of grant funds, requires a final written report and an accounting of how grant funds were used, and acknowledges your authority to withhold and/or recover grant funds in case such funds are, or appear to be, misused. ☐ Yes ☒ No
- g Describe your procedures for oversight of distributions that assure you the resources are used to further your exempt purposes, including whether you require periodic and final reports on the use of resources.
- 14a Do you or will you make grants, loans, or other distributions to foreign organizations? If "Yes," answer lines 14b through 14f. If "No," go to line 15. ☒ Yes ☐ No
See attached Exhibit D
- b Provide the name of each foreign organization, the country and regions within a country in which each foreign organization operates, and describe any relationship you have with each foreign organization.
- c Does any foreign organization listed in line 14b accept contributions earmarked for a specific country or specific organization? If "Yes," list all earmarked organizations or countries. ☐ Yes ☒ No
- d Do your contributors know that you have ultimate authority to use contributions made to you at your discretion for purposes consistent with your exempt purposes? If "Yes," describe how you relay this information to contributors. ☒ Yes ☐ No
- e Do you or will you make pre-grant inquiries about the recipient organization? If "Yes," describe these inquiries, including whether you inquire about the recipient's financial status, its tax-exempt status under the Internal Revenue Code, its ability to accomplish the purpose for which the resources are provided, and other relevant information. ☒ Yes ☐ No
- f Do you or will you use any additional procedures to ensure that your distributions to foreign organizations are used in furtherance of your exempt purposes? If "Yes," describe these procedures, including site visits by your employees or compliance checks by impartial experts, to verify that grant funds are being used appropriately. ☒ Yes ☐ No

Part VIII Your Specific Activities (Continued)

See attached Exhibit D

- | | | |
|----|--|---|
| 15 | Do you have a close connection with any organizations? If "Yes," explain. | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |
| 16 | Are you applying for exemption as a cooperative hospital service organization under section 501(e)? If "Yes," explain. | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| 17 | Are you applying for exemption as a cooperative service organization of operating educational organizations under section 501(f)? If "Yes," explain. | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| 18 | Are you applying for exemption as a charitable risk pool under section 501(n)? If "Yes," explain. | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| 19 | Do you or will you operate a school ? If "Yes," complete Schedule B. Answer "Yes," whether you operate a school as your main function or as a secondary activity. | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| 20 | Is your main function to provide hospital or medical care ? If "Yes," complete Schedule C. | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| 21 | Do you or will you provide low-income housing or housing for the elderly or handicapped ? If "Yes," complete Schedule F. | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| 22 | Do you or will you provide scholarships, fellowships, educational loans, or other educational grants to individuals, including grants for travel, study, or other similar purposes? If "Yes," complete Schedule H. | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |

Note. Private foundations may use Schedule H to request advance approval of individual grant procedures.

Part IX Financial Data

For purposes of this schedule, years in existence refer to completed tax years. If in existence 4 or more years, complete the schedule for the most recent 4 tax years. If in existence more than 1 year but less than 4 years, complete the statements for each year in existence and provide projections of your likely revenues and expenses based on a reasonable and good faith estimate of your future finances for a total of 3 years of financial information. If in existence less than 1 year, provide projections of your likely revenues and expenses for the current year and the 2 following years, based on a reasonable and good faith estimate of your future finances for a total of 3 years of financial information. (See instructions.)

A. Statement of Revenues and Expenses

	Type of revenue or expense	Current tax year	3 prior tax years or 2 succeeding tax years				(e) Provide Total for (a) through (d)
		(a) From 1/1/16 To 12/31/16	(b) From 1/1/17 To 12/31/17	(c) From 1/1/18 To 12/31/18	(d) From 1/1/19 To 12/31/19		
Revenues	1 Gifts, grants, and contributions received (do not include unusual grants)	0	650,000	1,000,000	1,500,000	3,150,000	
	2 Membership fees received	0	0	0	0	0	
	3 Gross investment income	0	0	0	0	0	
	4 Net unrelated business income	0	0	0	0	0	
	5 Taxes levied for your benefit	0	0	0	0	0	
	6 Value of services or facilities furnished by a governmental unit without charge (not including the value of services generally furnished to the public without charge)	0	0	0	0	0	
	7 Any revenue not otherwise listed above or in lines 9–12 below (attach an itemized list)	0	0	0	0	0	
	8 Total of lines 1 through 7	0	650,000	1,000,000	1,500,000	3,150,000	
	9 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to your exempt purposes (attach itemized list)	0	0	0	0	0	
	10 Total of lines 8 and 9	0	650,000	1,000,000	1,500,000	3,150,000	
Expenses	11 Net gain or loss on sale of capital assets (attach schedule and see instructions)	0	0	0	0	0	
	12 Unusual grants	0	0	0	0	0	
	13 Total Revenue Add lines 10 through 12	0	650,000	1,000,000	1,500,000	3,150,000	
	14 Fundraising expenses	0	20,000	60,000	60,000		
	15 Contributions, gifts, grants, and similar amounts paid out (attach an itemized list)	0	0	0	0		
	16 Disbursements to or for the benefit of members (attach an itemized list)	0	0	0	0		
	17 Compensation of officers, directors, and trustees	0	125,000	130,000	135,000		
	18 Other salaries and wages	0	115,000	220,000	325,000		
	19 Interest expense	0	0	0	0		
	20 Occupancy (rent, utilities, etc.)	0	0	0	0		
	21 Depreciation and depletion	0	0	0	0		
	22 Professional fees	0	50,000	100,000	100,000		
	23 Any expense not otherwise classified, such as program services (attach itemized list)	0	340,000	490,000	880,000		
	24 Total Expenses Add lines 14 through 23	0	650,000	1,000,000	1,500,000		

Part IX Financial Data (Continued)**B. Balance Sheet (for your most recently completed tax year)**

Year End: 2016

Assets		(Whole dollars)
1	Cash	0
2	Accounts receivable, net	0
3	Inventories	0
4	Bonds and notes receivable (attach an itemized list)	0
5	Corporate stocks (attach an itemized list)	0
6	Loans receivable (attach an itemized list)	0
7	Other investments (attach an itemized list)	0
8	Depreciable and depletable assets (attach an itemized list)	0
9	Land	0
10	Other assets (attach an itemized list)	0
11	Total Assets (add lines 1 through 10)	0
Liabilities		
12	Accounts payable	0
13	Contributions, gifts, grants, etc. payable	0
14	Mortgages and notes payable (attach an itemized list)	0
15	Other liabilities (attach an itemized list)	0
16	Total Liabilities (add lines 12 through 15)	0
Fund Balances or Net Assets		
17	Total fund balances or net assets	0
18	Total Liabilities and Fund Balances or Net Assets (add lines 16 and 17)	0
19	Have there been any substantial changes in your assets or liabilities since the end of the period shown above? If "Yes," explain. 10/31/17 Cash Balance: \$82,035.34 <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	

Part X Public Charity Status

Part X is designed to classify you as an organization that is either a **private foundation** or a **public charity**. Public charity status is a more favorable tax status than private foundation status. If you are a private foundation, Part X is designed to further determine whether you are a **private operating foundation**. (See instructions.)

1a Are you a private foundation? If "Yes," go to line 1b. If "No," go to line 5 and proceed as instructed. If you are unsure, see the instructions. ☐ Yes ☒ No

b As a private foundation, section 508(e) requires special provisions in your organizing document in addition to those that apply to all organizations described in section 501(c)(3). Check the box to confirm that your organizing document meets this requirement, whether by express provision or by reliance on operation of state law. Attach a statement that describes specifically where your organizing document meets this requirement, such as a reference to a particular article or section in your organizing document or by operation of state law. See the instructions, including Appendix B, for information about the special provisions that need to be contained in your organizing document. Go to line 2. ☐

2 Are you a private operating foundation? To be a private operating foundation you must engage directly in the active conduct of charitable, religious, educational, and similar activities, as opposed to indirectly carrying out these activities by providing grants to individuals or other organizations. If "Yes," go to line 3. If "No," go to the signature section of Part XI. ☐ Yes ☐ No

3 Have you existed for one or more years? If "Yes," attach financial information showing that you are a private operating foundation; go to the signature section of Part XI. If "No," continue to line 4. ☐ Yes ☐ No

4 Have you attached either (1) an affidavit or opinion of counsel, (including a written affidavit or opinion from a certified public accountant or accounting firm with expertise regarding this tax law matter), that sets forth facts concerning your operations and support to demonstrate that you are likely to satisfy the requirements to be classified as a private operating foundation; or (2) a statement describing your proposed operations as a private operating foundation? ☐ Yes ☐ No

5 If you answered "No" to line 1a, indicate the type of public charity status you are requesting by checking one of the choice below. You may check only one box.

The organization is not a private foundation because it is:

a 509(a)(1) and 170(b)(1)(A)(i)—a church or a convention or association of churches. Complete and attach Schedule A. ☐

b 509(a)(1) and 170(b)(1)(A)(ii)—a school. Complete and attach Schedule B. ☐

c 509(a)(1) and 170(b)(1)(A)(iii)—a hospital, a cooperative hospital service organization, or a medical research organization operated in conjunction with a hospital. Complete and attach Schedule C. ☐

d 509(a)(3)—an organization supporting either one or more organizations described in line 5a through c, f, g, or h or a publicly supported section 501(c)(4), (5), or (6) organization. Complete and attach Schedule D. ☐

Part X Public Charity Status (Continued)

- e 509(a)(4)—an organization organized and operated exclusively for testing for public safety. ☐
- f 509(a)(1) and 170(b)(1)(A)(iv)—an organization operated for the benefit of a college or university that is owned or operated by a governmental unit. ☐
- g 509(a)(1) and 170(b)(1)(A)(vi)—an organization that receives a substantial part of its financial support in the form of contributions from publicly supported organizations, from a governmental unit, or from the general public. ☒
- h 509(a)(2)—an organization that normally receives not more than one-third of its financial support from gross investment income and receives more than one-third of its financial support from contributions, membership fees, and gross receipts from activities related to its exempt functions (subject to certain exceptions). ☐
- i A publicly supported organization, but unsure if it is described in 5g or 5h. The organization would like the IRS to decide the correct status. ☐
- 6 If you checked box g, h, or i in question 5 above, you must request either an **advance** or a **definitive ruling** by selecting one of the boxes below. Refer to the instructions to determine which type of ruling you are eligible to receive.
- a **Request for Advance Ruling:** By checking this box and signing the consent, pursuant to section 6501(c)(4) of the Code you request an advance ruling and agree to extend the statute of limitations on the assessment of excise tax under section 4940 of the Code. The tax will apply only if you do not establish public support status at the end of the 5-year advance ruling period. The assessment period will be extended for the 5 advance ruling years to 8 years, 4 months, and 15 days beyond the end of the first year. You have the right to refuse or limit the extension to a mutually agreed-upon period of time or issue(s). Publication 1035, *Extending the Tax Assessment Period*, provides a more detailed explanation of your rights and the consequences of the choices you make. You may obtain Publication 1035 free of charge from the IRS web site at www.irs.gov or by calling toll-free 1-800-829-3676. Signing this consent will not deprive you of any appeal rights to which you would otherwise be entitled. If you decide not to extend the statute of limitations, you are not eligible for an advance ruling.

Consent Fixing Period of Limitations Upon Assessment of Tax Under Section 4940 of the Internal Revenue Code

For Organization

(Signature of Officer, Director, Trustee, or other authorized official)

(Type or print name of signer)

(Date)

(Type or print title or authority of signer)

For IRS Use Only

IRS Director, Exempt Organizations

(Date)

- b **Request for Definitive Ruling:** Check this box if you have completed one tax year of at least 8 full months and you are requesting a definitive ruling. To confirm your public support status, answer line 6b(i) if you checked box g in line 5 above. Answer line 6b(ii) if you checked box h in line 5 above. If you checked box i in line 5 above, answer both lines 6b(i) and (ii). ☐
- (i) (a) Enter 2% of line 8, column (e) on Part IX-A. Statement of Revenues and Expenses. _____
- (b) Attach a list showing the name and amount contributed by each person, company, or organization whose gifts totaled more than the 2% amount. If the answer is "None," check this box. ☐
- (ii) (a) For each year amounts are included on lines 1, 2, and 9 of Part IX-A. Statement of Revenues and Expenses, attach a list showing the name of and amount received from each **disqualified person**. If the answer is "None," check this box. ☐
- (b) For each year amounts are included on line 9 of Part IX-A. Statement of Revenues and Expenses, attach a list showing the name of and amount received from each payer, other than a disqualified person, whose payments were more than the larger of (1) 1% of line 10, Part IX-A. Statement of Revenues and Expenses, or (2) \$5,000. If the answer is "None," check this box. ☐
- 7 Did you receive any unusual grants during any of the years shown on Part IX-A. Statement of Revenues and Expenses? If "Yes," attach a list including the name of the contributor, the date and amount of the grant, a brief description of the grant, and explain why it is unusual. ☐ Yes ☒ No

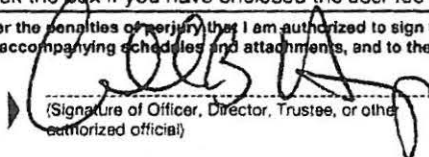
Part XI User Fee Information

You must include a user fee payment with this application. It will not be processed without your paid user fee. If your average annual gross receipts have exceeded or will exceed \$10,000 annually over a 4-year period, you must submit payment of \$850. If your gross receipts have not exceeded or will not exceed \$10,000 annually over a 4-year period, the required user fee payment is \$400. See instructions for Part XI, for a definition of **gross receipts** over a 4-year period. Your check or money order must be made payable to the United States Treasury. User fees are subject to change. Check our website at www.irs.gov and type "User Fee" in the keyword box, or call Customer Account Services at 1-877-829-5500 for current information.

- 1 Have your annual gross receipts averaged or are they expected to average not more than \$10,000? ☐ Yes ☒ No
 If "Yes," check the box on line 2 and enclose a user fee payment of \$400 (Subject to change—see above).
 If "No," check the box on line 3 and enclose a user fee payment of \$850 (Subject to change—see above).
- 2 Check the box if you have enclosed the reduced user fee payment of \$400 (Subject to change). ☐
- 3 Check the box if you have enclosed the user fee payment of \$850 (Subject to change). ☒

I declare under the penalties of perjury that I am authorized to sign this application on behalf of the above organization and that I have examined this application, including the accompanying schedules and attachments, and to the best of my knowledge it is true, correct, and complete.

Please
Sign
Here



Caleb Harper

(Type or print name of signer)

Executive Chair

(Type or print title or authority of signer)

11/6/17
(Date)

Reminder: Send the completed Form 1023 Checklist with your filled-in-application.

Form **1023** (Rev. 12-2013)

Exhibit A – Authorized Representative
Form 1023 – Part I, Line 7
Open Agriculture Foundation
EIN: 81-1516540

Exhibit A

The name and address of the authorized representative of Open Agriculture Foundation
(the "Foundation") is as follows:

Michael W. Durham, Esq.
Kirton McConkie
50 East South Temple, Suite 400
Salt Lake City, UT 84111
CAF No. 0303-39590R

(801) 328-3600
(801) 212-2064 (fax)

Exhibit B – Certificate of Incorporation
Form 1023 – Part II, Line 1
Open Agriculture Foundation
EIN: 81-1516540

Exhibit B

The Certificate of Incorporation for Open Agriculture Foundation, as filed and certified by the Delaware Division of Corporations, is attached hereto.

CERTIFICATE OF INCORPORATION
OF
OPEN AGRICULTURE FOUNDATION

THE UNDERSIGNED INCORPORATOR, a natural person of the age of twenty-one years or more, in order to form a nonstock, nonprofit corporation for the purposes stated in this Certificate, in accordance with the provisions of the General Corporation Law of the State of Delaware,

DOES HEREBY CERTIFY THAT:

ARTICLE I. NAME

The name of the corporation is Open Agriculture Foundation (the "Corporation").

ARTICLE II. REGISTERED OFFICE AND AGENT

A. The address of the Corporation's registered office in the State of Delaware is 1209 Orange Street, Wilmington, New Castle County, Delaware 19801.

B. The name of the Corporation's registered agent at that address is The Corporation Trust Company.

ARTICLE III. PURPOSE

A. The Corporation is a nonprofit organization organized and operated exclusively for charitable, religious, educational, and scientific purposes, within the meaning of Section 501(c)(3) of the Internal Revenue Code of 1986, as amended (the "Code") (all references to sections of the Code include the corresponding provision of any subsequent federal tax law),

including, but not limited to, educating the public about open agriculture and supporting and advancing educational, scientific, and charitable uses of open agriculture technologies.

B. As a means of accomplishing the foregoing purposes, the Corporation has all powers granted to a corporation under the General Corporation Law of the State of Delaware and the power to do all things necessary, proper, and consistent with maintaining its tax-exempt status under Section 501(c)(3) of the Code.

C. No part of the net earnings of the Corporation may inure to the benefit of or be distributed to any director, employee, or other individual, partnership, estate, trust, or corporation having a personal or private interest in the Corporation. Compensation for services actually rendered to the Corporation and reimbursement for expenses actually incurred in attending to the affairs of the Corporation must be limited to reasonable amounts.

D. No substantial part of the activities of the Corporation shall be the carrying on of propaganda, or otherwise attempting to influence legislation (except to the extent provided in Code Section 501(h)), and the Corporation shall not participate in, or intervene in (including the publication or distribution of statements), any political campaign on behalf of (or in opposition to) any candidate for public office. Notwithstanding any provision of these Articles, the Corporation shall not carry on any activities not permitted to be carried on: (a) by a corporation exempt from federal income tax as an organization described in Code Section 501(c)(3); or (b) by a corporation, contributions to which are deductible under Code Sections 170(c), 2055(a) and 2522(a).

ARTICLE IV. STOCK

The Corporation is not organized for profit and does not have authority to issue capital stock.

ARTICLE V. MEMBERS

The members of the Corporation are its directors.

ARTICLE VI. DIRECTORS

- A. The affairs and business of the Corporation are to be managed and conducted by the directors of the Corporation.
- B. The qualifications, manner of election, number, tenure, powers, and duties of the directors of the Corporation are as set out in the Bylaws of the Corporation.
- C. The directors have the power to adopt, amend, or repeal the Bylaws.

ARTICLE VII. INCORPORATOR

The name and address of the incorporator are as follows:

<u>Name</u>	<u>Address</u>
Cameron M. Daw	Kirton McConkie 50 East South Temple, Suite 400 Salt Lake City, UT 84138

The powers of the incorporator cease upon the appointment of initial directors of the Corporation.

ARTICLE VIII. DIRECTOR LIABILITY

- A. No director of the Corporation is personally liable to the Corporation for monetary damages for breach of fiduciary duty as a director except that this Article VIII does not eliminate or limit the liability of a director for:
 - (1) any breach of a director's duty of loyalty to the Corporation;
 - (2) acts or omissions not in good faith or that involve intentional misconduct or a knowing violation of law; or
 - (3) any transaction from which the director involved derived an improper personal benefit.

B. If the General Corporation Law of the State of Delaware is amended to authorize the further elimination or limitation of the liability of directors, then the liability of a director of the Corporation, in addition to the limitation of personal liability set out in this Article VIII, will be limited to the fullest extent permitted by the amended law.

ARTICLE IX. DISSOLUTION

In the event of the liquidation, dissolution, or winding up of the affairs of the Corporation, whether voluntary, involuntary, or by operation of law:


A. none of the property of the Corporation or any proceeds thereof may be distributed to or divided among any of the directors or officers of the Corporation or inure to the benefit of any individual;

B. after all liabilities and obligations of the Corporation have been paid, satisfied, and discharged, or adequate provision made therefor, any remaining assets of the Corporation shall be distributed solely for one or more exempt purposes within the meaning of section 501(c)(3) of the Code; and

C. within the constraints set by paragraph B of this Article IX, the Board of Directors of the Corporation shall determine how the assets of the Corporation shall be distributed upon its dissolution. As a general rule, the Board of Directors must distribute the Corporation's remaining assets as much as possible for exempt purposes similar to those purposes particularly specified in Article III.A that relate to open agriculture, but if the directors cannot agree upon distributees likely to make reasonably effective use of any portion of the remaining assets for such purposes, they may distribute that portion of the remaining assets for other exempt purposes within the meaning of section 501(c)(3) of the Code.

{Signature on next page.}

The undersigned Incorporator named above does hereby affirm under penalties of perjury that this Certificate of Incorporation of Open Agriculture Foundation is his act and deed and the facts stated in this Certificate are true, and, accordingly, he has executed this Certificate as of the 13th day of January, 2016.


Cameron M. Daw
Incorporator

Delaware

The First State

Page 1

I, JEFFREY W. BULLOCK, SECRETARY OF STATE OF THE STATE OF DELAWARE, DO HEREBY CERTIFY THE ATTACHED IS A TRUE AND CORRECT COPY OF THE CERTIFICATE OF INCORPORATION OF "OPEN AGRICULTURE FOUNDATION", FILED IN THIS OFFICE ON THE FOURTEENTH DAY OF JANUARY, A.D. 2016, AT 10:14 O'CLOCK A.M.

A FILED COPY OF THIS CERTIFICATE HAS BEEN FORWARDED TO THE NEW CASTLE COUNTY RECORDER OF DEEDS.



5936721 8100
SR# 20160213130

You may verify this certificate online at corp.delaware.gov/authver.shtml

A handwritten signature in black ink, appearing to read "JB", is written over a horizontal line. Below the line, the text "Jeffrey W. Bullock, Secretary of State" is printed.

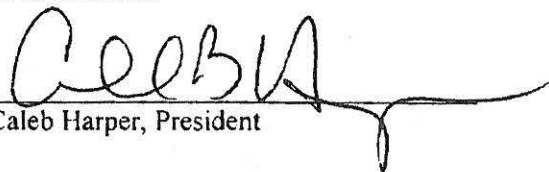
Authentication: 201851990
Date: 02-18-16

Exhibit C – Bylaws
Form 1023 – Part II, Line 5
Open Agriculture Foundation
EIN: 81-1516540

Exhibit C

The undersigned hereby certifies that the attached hereto is a true, correct and complete copy of the Bylaws of Open Agriculture Foundation as of this date.

Date: 11/6/17


Caleb Harper, President

**BYLAWS
OF
OPEN AGRICULTURE FOUNDATION**

A Delaware Nonstock Corporation

Adopted _____, 20____

BYLAWS
OF
OPEN AGRICULTURE FOUNDATION

SECTION 1 OFFICES.

1.1 Principal Office.

- (A) The principal office of Open Agriculture Foundation (the "Corporation") will be at 29 Clifton Heights Lane, Marblehead, Massachusetts 01945.
- (B) The principal office may be moved to any other such place, either within or outside the State of Delaware, as the Board of Directors designate.

1.2 Additional Offices. The Corporation may maintain additional offices at such other places as the Board of Directors designates.

1.3 Registered Office and Agent.

- (A) Registered Office. The Corporation must maintain a registered office within the State of Delaware at 1209 Orange Street, Wilmington, Delaware 19801.
- (B) Registered Agent. The registered agent at the registered office is The Corporation Trust Company.
- (C) Changes. The registered office and registered agent of the Corporation may be changed by resolution of the Board of Directors.

SECTION 2 MEMBERS.

2.1 Members. The members of the Corporation are its directors.

2.2 Manner of Acting. If any action is required by law to be taken by the members of the Corporation, such action may be taken by the directors of the Corporation without any further formalities by any means constituting valid action by the Board of Directors. This provision does not preclude the directors from taking action in their capacity as members by any other means permitted under the General Corporation Law of the State of Delaware. Meetings of members shall be subject to the same notice and quorum requirements as meetings of the Board of Directors. Adequate notice of a meeting of the Board of Directors (or waiver of such notice) under these Bylaws shall constitute adequate notice of a meeting of the members of the Corporation (or waiver of such notice) even without separate reference to a meeting of the members, and the meeting shall be treated as a meeting of the members to the extent that the actions taken by the directors at the meeting are required to be taken, or are explicitly taken, in their capacity as members.

SECTION 3 BOARD OF DIRECTORS.

- 3.1 **Powers.** The Board of Directors of the Corporation shall supervise, manage, and control all of the affairs, business activities, and policies of the Corporation.
- 3.2 **Number of Directors.**
- (A) The number of directors constituting the Board of Directors must be no fewer than three.
 - (B) The exact number of directors will be the number fixed by a resolution adopted by the affirmative vote of a majority of the directors then in office, except that prior to passage of such a resolution, the number of directors will be three.
- 3.3 **Initial Board of Directors.**
- (A) Those directors named in the Certificate of Incorporation or by the Incorporator constitute the initial Board of Directors (the "Initial Directors").
 - (B) The Initial Directors are eligible to serve an indefinite number of additional terms beyond their initial term.
- 3.4 **Election of Directors.** The incumbent directors shall elect their successors at each annual meeting of the Board of Directors.
- 3.5 **Term.**
- (A) Each director holds office for a term of one year and until his or her successor has been duly elected and qualified or until his or her earlier death, resignation, or removal.
 - (B) Directors may be elected to serve an indefinite number of terms.
- 3.6 **Resignation.** A director may resign at any time by:
- (A) giving written notice of his or her resignation to the Chairman or the Secretary of the Corporation; or
 - (B) presenting his or her written resignation in person at a meeting of the Board of Directors.
- 3.7 **Removal.**
- (A) A director may be removed, with or without cause, at a meeting of the Board of Directors by the affirmative vote of a majority of the directors then in office.
 - (B) Such action must be taken at a meeting of the Board of Directors for which

written notice of the purpose is given in accordance with Section 4.3 of these Bylaws.

3.8 Vacancies and Newly Created Directorships.

- (A) Vacancies on the Board of Directors resulting from the death, resignation, or removal of a director or an increase in the authorized number of directors must be filled by an affirmative vote of a majority of the directors then in office.
- (B) The director elected to fill any such vacancy or newly created directorship holds office until the next election of directors and until his or her successor has been elected and qualified.

3.9 Compensation.

- (A) Directors may not receive salaries for their services as directors, but by resolution of the Board of Directors, expenses of attendance, if any, may be paid to a director for each annual or special meeting of the Board of Directors that he or she attends.
- (B) No provision of these Bylaws may be construed to preclude any director from serving the Corporation in any other capacity, including without limitation as an officer of the Corporation, and from receiving reasonable compensation for such service.

SECTION 4 MEETINGS OF THE BOARD OF DIRECTORS.

- 4.1 Annual Meeting.** The Board of Directors shall hold an annual meeting, which should be the first meeting of the Board of Directors in each fiscal year, at such place as may be selected by the directors, for the purpose of electing or appointing directors and officers for the following year and for the transaction of such other business as properly comes before the meeting.

4.2 Special Meetings.

- (A) Special meetings of the Board of Directors may be called at any time by the Chairman or the President; at the request of any two directors, the Chairman, President, or the Secretary must call such a meeting.
- (B) Special meetings may be held at such place, either within or outside the State of Delaware, and at such time as specified in the notice of meeting.

4.3 Notice of Board Meetings.

- (A) Media of Notice. Notice of the time and place of meetings of the Board of Directors must be communicated to each director by telephone, electronic mail, facsimile transmission, or mail or personally delivered to each director,

charges prepaid, addressed to him or her at his or her address as shown in the records of the Corporation.

(B) Notice Period.

- (i) If notice is mailed, it must be deposited in the U.S. mail at least five days prior to the date of the meeting.
- (ii) If notice is delivered personally or communicated by telephone, electronic mail, or facsimile, it must be delivered or communicated at least one day prior to the date of the meeting.

(C) Purpose of Meeting. Neither the business to be transacted at nor the purpose of any meeting of the Board must be specified in the notice or waiver of notice of such meeting, unless specifically required by law or these Bylaws.

(D) Notwithstanding the foregoing, a director may waive notice of any meeting of the Board of Directors by:

- (i) written statement filed with the Board of Directors before or after the meeting;
- (ii) oral statement at any such meeting; or
- (iii) attendance at a meeting of the Board of Directors, except when a director states that he or she is attending for the purpose of objecting to the conduct of business on the ground that the meeting was not lawfully called or convened.

4.4 Usual Manner of Acting.

- (A) Quorum. A majority of the directors then in office constitutes a quorum for the transaction of business at any meeting of the Board of Directors, except that if a quorum is not present at a meeting, a majority of the directors present may adjourn the meeting to another time without further notice.
- (B) Voting. The action of a majority of the directors present at a meeting at which a quorum is present is the action of the Board of Directors, except as otherwise provided by law, the Corporation's Certificate of Incorporation, or these Bylaws.

4.5 Conduct of Meetings.

- (A) Presiding Officer. The Chairman or his or her designee shall preside over meetings of the Board of Directors.
- (B) Secretary. The Secretary or his or her designee shall act as secretary of the meeting.

4.6 Action Without Meeting.

- (A) Any action required or permitted to be taken at any meeting of the Board of Directors may be taken without a meeting, without prior notice and without a vote, if a consent, setting forth the action:
 - (i) in writing, is signed by all of the directors then in office; or
 - (ii) by electronic transmission, is approved by all of the directors then in office.
- (B) Such consents must be filed with the minutes of the proceedings of the Board of Directors in a manner in accordance with the General Corporation Law of the State of Delaware.

4.7 Telephonic Meetings.

- (A) A director may participate in a meeting of the Board of Directors by means of conference telephone or similar communications equipment by means of which all persons participating in the meeting can hear each other.
- (B) Participation in a meeting in accordance with Section 4.7(A) constitutes presence in person at the meeting.

SECTION 5 COMMITTEES.

5.1 Committees of the Board of Directors.

- (A) The Board of Directors, by resolution adopted by a majority of the entire Board of Directors, may designate one or more committees, each consisting of one or more directors.
- (B) Committees, to the extent provided in said resolution and not restricted by law or Section 5.2 of these Bylaws, have and may exercise the authority and act on behalf of the Board of Directors in the management of the Corporation, including but not limited to actions specified in these Bylaws as requiring the approval of the Board of Directors.

5.2 Limitations on Committee Powers. No committee may:

- (A) amend the Corporation's Certificate of Incorporation;
- (B) amend the Bylaws of the Corporation;
- (C) adopt an agreement of merger or consolidation;
- (D) approve the dissolution of the Corporation;
- (E) approve the sale or exchange of any assets of the Corporation; or

- (F) elect, appoint, or remove any director, any member of a committee, or any officer of the Corporation.
- 5.3 **Term of Office.** Each member of a committee continues as such until his or her successor is appointed, unless the committee is sooner terminated, or until his or her earlier death, resignation, or removal.
- 5.4 **Vacancies.** Vacancies in the membership of any committee may be filled by appointments made in the same manner as the original appointments.
- 5.5 **Committee Chair.** One member of each committee shall be appointed chairman of the committee.
- 5.6 **Quorum and Voting.**
 - (A) **Quorum.** A majority of the whole committee constitutes a quorum, unless otherwise provided in the resolution of the Board of Directors authorizing the committee.
 - (B) **Voting.** The act of a majority of the members present at a meeting at which a quorum is present is the act of the committee.
- 5.7 **Alternate Committee Members.**
 - (A) The Board of Directors may designate one or more directors as alternate members of any such committee to replace any absent or disqualified member at any meeting of the committee.
 - (B) In the absence or disqualification of a member of a committee and his or her alternate, the member or members of the committee present at any meeting and not disqualified from voting, whether or not he or she or they constitute a quorum, may unanimously appoint another member of the Board of Directors to act at the meeting in the place of any such absent or disqualified member.
- 5.8 **Rules.** Each committee may adopt rules for its own governance not inconsistent with these Bylaws.

SECTION 6 OFFICERS.

- 6.1 **Officers.**
 - (A) The officers of the Corporation are a Chairman, a President, a Secretary, a Treasurer, and such other officers as may be elected or appointed by the Board of Directors.
 - (B) Officers whose authority and duties are not prescribed in these Bylaws have the authority to perform the duties prescribed by resolution of the Board of Directors.

(C) Any two or more offices may be held by the same person.

6.2 **Term of Office.**

(A) The term of office of all officers is one year.

(B) An officer may resign by giving written notice to the Corporation. The resignation is effective upon its receipt by the Corporation or at a subsequent time specified in the notice of resignation.

6.3 **Compensation.** The officers of the Corporation may receive reasonable compensation for their service as fixed by the Board of Directors.

6.4 **Removal.** Any officer elected or appointed by the Board of Directors may be removed by the Board of Directors for any reason, but such removal is without prejudice to the contract rights, if any, of the person so removed.

6.5 **Vacancies.**

(A) A vacancy in any office must be filled by the Board of Directors without undue delay at its annual meeting or at a special meeting called for that purpose.

(B) In the event of the absence or disability of any officer of the Corporation, the Board of Directors may delegate his or her powers and duties to any other officer or officers.

6.6 **Chairman of the Board.**

(A) The Chairman shall preside at all meetings of the Board of Directors.

(B) The Chairman shall also perform such other functions as the Board may direct.

6.7 **President.**

(A) The President has charge of the business and affairs of the Corporation and shall, under the direction of the Board of Directors, set policy and strategy for the Corporation. The President has primary responsibility for day-to-day management of the Corporation, subject to the direction and control of the Board of Directors, and shall see that the resolutions and directives of the Board of Directors are carried into effect except in those instances in which responsibility is assigned to some other person by the Board of Directors.

(B) The President shall have the power to act, speak for, and otherwise represent the Corporation between meetings of the Board within the boundaries of policies and purposes established by the Board and as set forth in the Certificate of Incorporation and these Bylaws.

- (C) The President shall exercise general oversight responsibilities with respect to the activities of staff and vendors of the Corporation.
- (D) The President may execute on behalf of the Corporation any contracts or other instruments which the Board of Directors has authorized to be executed, and he or she may accomplish such execution either under or without the seal of the Corporation and either individually or with the Secretary or any other officer thereunto authorized by the Board of Directors, according to the requirements of the form of the instrument, except in those instances in which the authority to execute is expressly delegated to another officer or agent of the Corporation or a different mode of execution is expressly prescribed by the Board of Directors.
- (E) The President may vote all securities that the Corporation is entitled to vote except to the extent such authority shall be vested in a different officer or agent of the Corporation by the Board of Directors.
- (F) The President shall preside at all meetings of the Board of Directors when the Chairman is absent or the office of Chairman is vacant.
- (G) The President shall also perform such other functions as the Board may direct.

6.8 **Secretary.**

- (A) The Secretary shall attend all meetings of the Board of Directors of the Corporation and record all votes and the minutes of all proceedings in the minute book of the Corporation.
- (B) The Secretary shall give, or cause to be given, notice of all meetings of the Board of Directors of the Corporation for which notice may be required.
- (C) The Secretary shall perform such other duties as may be prescribed by the Board of Directors or the President, under whose supervision the Secretary acts.

6.9 **Treasurer.**

- (A) The Treasurer shall:
 - (i) have custody of the funds and securities of the Corporation;
 - (ii) keep full and accurate accounts of receipts and disbursements in financial books of the Corporation; and

- (iii) deposit all monies and other valuable effects in the name and to the credit of the Corporation in such banks or depositories as are designated by the Board of Directors.
 - (B) The Treasurer is charged with the disbursement of funds of the Corporation, including without limitation distributions authorized by the Board of Directors in furtherance of the purposes of the Corporation.
 - (C) The Treasurer shall render to the President and to the Board of Directors, whenever they may require it, an account of all his or her transactions as Treasurer and of the financial condition of the Corporation.
- 6.10 **General Powers as to Negotiable Paper.** The Board of Directors shall prescribe the manner of signature or endorsement of checks, drafts, notes, acceptances, bills of exchange, obligations, and other negotiable paper or other instruments for the payment of money and designate the officers or agents who are authorized to make, sign, or endorse the same on behalf of the Corporation.
- 6.11 **Powers as to Other Documents.**
- (A) The Board of Directors may authorize any officer or agent to enter into any contract or execute or deliver any instrument in the name of the Corporation. Such authority must be in writing and may be general or confined to specific instances.
 - (B) When the execution of any contract or instrument has been authorized without specifying the exact officers authorized to execute such contract or instrument, it may be executed on behalf of the Corporation by the President.

SECTION 7 INDEMNIFICATION AND INSURANCE.

- 7.1 **Indemnification.** The Corporation shall, except as provided in or limited by Section 7.3 of these Bylaws, indemnify any person who was or is a party or is threatened to be made a party to any threatened, pending, or completed action, suit, or proceeding, whether civil, criminal, administrative, or investigative, by reason of the fact that he or she is or was a director, officer, employee, or agent of the Corporation, or is or was serving at the request of the Corporation as a director, officer, employee, or agent of another corporation, partnership, limited liability company, joint venture, trust, or other enterprise (in any case, an "Other Enterprise"), and shall advance expenses to such person reasonably incurred in connection therewith, to the fullest extent permitted by the relevant provisions of the General Corporation Law of the State of Delaware, as such law presently exists or may hereafter be amended. The Corporation shall be required to indemnify a person in connection with a proceeding initiated by such person only if the proceeding was authorized by the Board of Directors.
- 7.2 **Insurance.** The Corporation may purchase and maintain insurance on behalf of any person who is or was a director, officer, employee, or agent of the Corporation, or

who is or was serving at the request of the Corporation as a director, officer, employee, or agent of an Other Enterprise, against any liability asserted against him or her and incurred by him or her in any such capacity, or arising out of his or her status as such, whether or not the Corporation would have the power to indemnify him or her against such liability under the provisions of this Section 7.

- 7.3 **Indemnification from Other Sources.** The Corporation's obligation, if any, to indemnify any person who was or is serving at its request as a director, officer, employee, or agent of an Other Enterprise must be reduced by any amount such person collects as indemnification from such Other Enterprise.

SECTION 8 MISCELLANEOUS PROVISIONS

- 8.1 **Books and Records.** The Corporation must keep:
- (A) correct and complete books and records of account; and
 - (B) records of the proceedings of its Board of Directors.
- 8.2 **Fiscal Year.** The Board of Directors shall determine the fiscal year of the Corporation by resolution.
- 8.3 **Seal.** The Corporation's seal must have inscribed thereon the name of the Corporation, the year of its incorporation, and the words "Corporate Seal, State of Delaware."
- 8.4 **Waiver of Notice.**
- (A) **Waiver in Writing.** Whenever any notice is required to be given under the provisions of the General Corporation Law of the State of Delaware, the Corporation's Certificate of Incorporation, or these Bylaws, a written waiver of notice, signed by the person or persons entitled to such notice, whether before or after the time stated therein, is equivalent to the giving of such notice.
 - (B) **Waiver by Attendance.** Attendance of any director at a meeting constitutes waiver of notice of such meeting, except when such director attends the meeting for the express purpose of objecting, at the beginning of the meeting, to the transaction of any business because the meeting is not lawfully called or convened.
- 8.5 **Amendments.**
- (A) **Certificate of Incorporation.** The Certificate of Incorporation of the Corporation may be amended in whole or in part by a majority vote of the directors then in office in accordance with the procedure set out in section 242(b)(3) of the General Corporation Law of the State of Delaware.

(B) Bylaws.

- (i) These Bylaws may be amended, altered, or repealed, and new Bylaws may be adopted at any meeting of the Board of Directors by an affirmative vote of a majority of the directors then in office.
- (ii) Such action must be taken at a meeting of the Board of Directors for which written notice of the purpose is given in accordance with Section 4.3 of these Bylaws.

Exhibit D – Description of Activities
Grants, Loans or Distributions to Other Organizations
Form 1023 – Part IV
Part VI, Lines 1a and 1b
Part VIII, Lines 13 through 14

Open Agriculture Foundation
EIN: 81-1516540

Exhibit D

Open Agriculture Foundation (the “Foundation”) is a Delaware non-profit corporation organized on January 14, 2016 to educate the public about a new agricultural technology developed at the Massachusetts Institute of Technology known as “open agriculture,” and to advance certain charitable, educational, and scientific applications of the new method.

A. Background

Open agriculture, as the term is used in this application, refers to a form of soilless agriculture that uses robotics and computerization to closely control and record the various inputs that affect a plant’s growth and physical characteristics (water, light, temperature, carbon dioxide, minerals, and so forth), with the goal of capturing and sharing the detailed data about which inputs over the course of crop production yield which outcomes. It was developed at the Massachusetts Institute of Technology (“MIT”). Caleb Harper, of the MIT Media Lab, is the inventor of this technology; he and others in his lab are primary researchers developing it.

The computer-controlled environments (“food computers”) can be various sizes, from a small unit appropriate for a classroom garden to large, building-sized industrial units. A key component of this technology is a common specification of how to record the data about such inputs (the “recipe” for how to grow a particular plant) so that a variety of devices, from home-made devices to large scale industrial devices, can read and reproduce these recipes, and so that scientists can collect the data in a usable format for further research.

Open agriculture represents a scientific advance because of the multiple benefits it offers that current agricultural techniques cannot:

1. *Expanded Food Production.* The controlled environment in which the plants grow makes it possible to grow crops using food computers in places where weather conditions or other external factors would prevent such crops from growing. This can combat food insecurity in areas without access to adequate food; it also could allow a greater range of crops to be produced for local consumption even in urban environments, decreasing the substantial costs in terms of greenhouse gases and nonrenewable fuels of shipping crops from all over the world because they cannot be grown close to the end consumers.
2. *Data Collection.* The ability of open agriculture devices to record and share the detailed recipes for how crops were grown will allow growers to generate a large body of data as to what inputs lead to what outcomes. This large body of publicly available data—

produced by professional growers, classrooms, and home enthusiasts—will allow scientists to apply the tools of “big data” analysis to determine how to optimize production of plants with particular sought-after characteristics. Agricultural science will be able to harness the power of thousands of individual experiments exposing crops to various different potential climates, much as distributed computing has allowed scientists and mathematicians to harness the power of large networks of individual participants to make advances in artificial intelligence, mathematics, biochemistry, and other fields. Food computers also allow scientists to re-create particular real-world environments in order to get an idea of what might grow successfully in those environments.

3. *Education.* Small food computers are ideal for inclusion in educational environments, where they can help a new generation of students learn about and participate in agriculture, at the same time developing computer programming, robotics, and other skills, and sparking renewed interest in high-tech agriculture as a possible field of employment.

MIT has already taken substantial steps to develop the core technology of open agriculture and make it available to the public, producing prototype food computers and making available plans and specifications for how to build simple food computers out of readily available parts to the public. A central part of the vision of open agriculture is that the knowhow and technology to engage in open agriculture should be available to the public free of charge, and that the data produced by such agriculture is an important scientific and educational resource that should also be maintained for public use. Accordingly, the food computer plans and specifications have been made publicly available by MIT Media Labs under a royalty-free GPL 3.0 license. MIT Media Labs expects to continue to work to develop and advance food computer technologies and to advance agricultural scientific knowledge using the tools and data generated by open agriculture.

However, MIT Media Labs is a research lab and does not have the ability to devote the necessary time and resources to educating the public about open agriculture or to developing its educational and charitable applications. The Open Agriculture Foundation is being set up to conduct that further work. While there could also be industrial and commercial applications of open agriculture, the Foundation will not be involved in those applications; rather, any such applications would be advanced separately by independent commercial entities.

B. Activities

Thus far, the Foundation has been primarily engaged in organizational matters (e.g., incorporation, adopting bylaws, appointing officers, etc.) and determining whether and to what extent it might secure support for its intended charitable purposes and activities. However, MIT Media Lab has begun carrying out various scientific, charitable, and educational activities that will ultimately be transitioned to the Foundation. While the Foundation’s focus will likely be on educational applications of food computers and open agriculture technology, and education about open agriculture, it also hopes to explore other opportunities for charitable applications of this technology. For instance, it might conduct demonstration projects using food computers to provide food at refugee camps or similar situations in which needy individuals do not have sufficient access to fresh produce or do not have sufficient food security.

The Foundation's plans are to engage in three main activities:

1. Education (65% of activities)¹

The Foundation plans to educate the public about open agriculture—why it is important, what is already being done, what its future prospects are, and how to do it—through a combination of online educational materials, discussion groups, local open agriculture chapters, and in-school education programs.

Website/Forum/Conferences

The Foundation will host an educational website, which will make available general information about open agriculture, as well as a discussion forum where people can ask concrete questions and learn more. It will also make available information about new developments. Currently, this forum is being hosted by MIT at <http://forum.openag.media.mit.edu>, but it is expected that the Foundation will ultimately carry its work forward. This forum discusses design challenges of various kinds. Currently more than 1,500 digital farmers, residing in approximately 50 countries, share knowledge using this educational forum. The forum will be general to the field of open agriculture, not limited to information about any particular system or brand of equipment.

The Foundation will also host periodic conferences or seminars online or in person to bring together those working in the field to learn about the opportunities, challenges, and developments in the field of open agriculture. Conferences and seminars will be open to anyone, perhaps subject to the payment of a reasonable registration fee. Funds permitting, we may subsidize the cost of attendance for participants not able to pay the full cost of attendance.

Local Chapters/Affiliates

The Foundation expects a variety of local chapters of individuals interested in open agriculture to evolve, ranging from informal meet-ups to local hubs to fully separate organizations. Eventually some of these may be structured as separate organizations if that is what the local group decides to do, but to the extent these local chapters are operated as part of or the Foundation's activities, or with Foundation support, it will make sure they focus on education about open agriculture (including hands-on demonstration projects) rather than social or recreational activities, making these chapters similar to the section 501(c)(3) horticulture clubs described in Rev. Rul. 66-179, 1966-1 C.B. 139. Also like those clubs, the Foundation's local chapters will consist mainly in individual hobbyists, enthusiasts, and educators, not commercial growers or others with a commercial interest in agriculture.

The hope is that these local clubs will allow members to encourage each other to explore open agriculture, and also provide a venue to teach others in their respective communities about the field, providing demonstrations and connecting schools and other interested learners to open

¹ The percentage of total activities attributable to each of the Foundation's programs is only an estimate; actual budget percentages will depend on available funds and may vary from year to year depending on what is happening that year.

agriculture. Right now, members of the community in St. Louis, San Francisco, Los Angeles, and West Palm Beach, Florida are exploring the formation of local chapters; the St. Louis group already has a food computer on display. The Foundation will support these local chapters in various ways, including by making available educational materials that can be shared with their members or presented at local chapter meetings.

To the extent that these clubs grow large enough to form their own separate legal entities, the Foundation may continue to support them. However, any support of a chapter that chooses not to form as a section 501(c)(3) entity will be limited to targeted funding of that chapter's educational activities.

Education in Schools and Universities

Finally, the Foundation will support a robust effort to make open agriculture educational experiences available to students in schools at various levels. Today's students have grown up in a world of rapidly evolving technology and they are natural born experimenters, programmers, and tinkerers. By collaborating with schools to bring food computers into the classroom, we hope to inspire students of all ages and skill levels to become farmers of the future. From botany, to engineering, and programming to nutrition, there is so much to learn from open agriculture food computers and from each other about how we can improve the future of food. Ultimately, we hope to see the food computers in 150,000 schools in the U.S. and abroad to spotlight next generation farming as an appealing STEM/STEAM career path for the new wave of young minds eager to positively impact the world.

As part of this activity, the Foundation will develop curricula allowing food computers to be used to teach botany, computer programming, and other skills. It will conduct outreach to various schools, and may try to develop plans and specifications for alternative lower-budget food computers that can be economically deployed in schools. It may also, to the extent it has sufficient grant funds, use funds to provide schools with subsidized food computers or food computer assembly kits, or otherwise subsidize the schools' costs of acquiring or building food computers.

So far, an early draft curriculum has been created, and pilot tests using food computers have occurred or are soon to be underway in school districts in Boston, New York, Seattle and San Antonio. National Geographic, TEDEd Innovators, and the Museum of Science in Boston were involved in helping to design the 2017 pilot. A total of 200 students have engaged directly with food computers, and roughly 1,000 have had some contact with food computers and related activities. While MIT has been involved in conducting these initial pilots, the Foundation expects to take over primary responsibility for assisting schools in providing students with open agriculture educational experiences.

2. Advancing Science (25% of activities)

Collecting and Publicizing Developments in Open Agriculture Technology; Encouraging Data Sharing

The technology behind open agriculture is still young and undeveloped in several ways. To be really successful, it must allow computer control of multiple environmental variables, and must have ways for the computer to determine the resulting characteristics of the plant, so that inputs and outcomes can be correlated. This raises complicated problems in computer and robotic vision/sensing, artificial intelligence and deep learning, and so forth. As researchers learn how to meet these challenges, the Foundation will serve as a centralized repository of information about the state of the art in the field, including specifications of various kinds of hardware and software, discussions of their advantages and drawbacks, and actual open-source code, thus providing a centralized location where individuals can learn about the current state of the open agriculture field and work on advancing that field.

A key benefit of open agriculture methods is their ability to generate large amounts of data about how environmental factors affect the growth of particular plants. As a growing number of individuals and organizations join the open agriculture movement, they will produce a growing body of data correlating particular inputs with particular crop results. The Foundation will serve as the body gathering and curating that data, making it available to scientific researchers and other members of the public to increase their understanding of how to reach desirable crop outcomes using food computers. Although it expects that a variety of academic institutions, including MIT, will take the lead in analyzing that data, the Foundation will be responsible to make sure that data is accessible in the manner that facilitates scientific study by a variety of agricultural scientists (whether or not they participate in open agriculture themselves). To the extent available funds permit, the Foundation may sponsor scientific research projects using this body of data, or may publish on its website findings of other researchers based on that data.

The Foundation will also help ensure the broad data sharing necessary to employ “big data” scientific analysis by serving as a standards body creating uniform data formats and protocols for sharing such data, so that the data produced by various food computers put together by different enthusiasts are all reported the same way. The Foundation will also encourage those using food computers to make their data part of the Foundation’s public repository. For instance, it may maintain marks or logos that can only be used by groups on condition that their technologies follow its general data conventions and thus can produce and consume standardized data as to the inputs to be used for growing particular plants. It might also maintain marks to be used by groups that share back their own data with the central repository. Furthermore, some technologies (hardware or software) it includes in its general repository for the public may be made available under licenses that require further sharing of any further technologies based on that one.

In this way, the Foundation will act as an ongoing steward of open agriculture technologies and data, ensuring that the core knowledge about how to farm in this new way, and the data this farming produces, will remain available to the broader community for scientific study and for replication or modification in further food computer experiments.

3. Relief of Hunger/Food Insecurity (10% of activities)

The Foundation will sponsor charitable projects exploring the potential for open agriculture to provide new solutions to food security and hunger in regions where conventional

agricultural solutions have not been adequate due to high urbanization, extreme weather, etc. Other areas of potential future exploration might be pilot projects operating food computers in poor urban environments with limited access to fresh produce.

C. Specific Activities Addressed on the Form 1023

The Foundation has no current plans to engage in cash grantmaking activity, and it does not expect grantmaking to be a large part of its budget. However, if it occasionally decides to make grants in furtherance of its purposes, it will follow the standards set forth below.

Distributions to Other Charitable Organizations

The Foundation may identify 501(c)(3) organizations and public schools to receive grants or distributions in furtherance of the Foundation's exempt purposes. At present, the Foundation has not identified any recipient organizations, and if it were to grant anything to other organizations, it would most likely be an in-kind grant of free or subsidized food computer equipment, of the materials to assemble such equipment, or of cash to purchase those materials.

For domestic charities and schools, the Foundation will take steps to confirm that the recipient is a section 501(c)(3) organization or public school before providing any cash or in-kind grant (for instance, by reviewing the organization's IRS determination letter or IRS databases of tax-exempt organizations). The Foundation has no current plans to make grants to foreign organizations, but if it does it will make those grants for specific educational, charitable, or scientific uses, will not make grants to terrorist organizations, and will maintain discretion and control by conducting a pre-grant inquiry to confirm that the grantee can appropriately do the work, having a grant agreement in place restricting the use of funds to exempt purposes, and receiving reports to make sure that funds were spent appropriately. In some cases the Foundation will be working with large, well-known international humanitarian organizations like the World Food Programme, but where necessary, the Foundation will check any grantees to make sure they are not on OFAC's list of specially designated nationals. The Foundation will not accept any donations earmarked for foreign charities, and if donations are solicited with the understanding that they may be used, in whole or in part, to support work of a foreign organization, the Foundation will make clear that the Foundation reserves the right not to transfer the funds to the foreign organization if it determines that doing so would not further its purposes.

Distributions and Services to Individuals for Exempt Purposes

The Foundation's educational materials, conferences, seminars, local chapter meetings, and data repository will all be available to educate individuals about open agriculture, a subject useful to the community. The Foundation has no current plans to make distributions to individuals. In the event the Foundation makes any distribution to an individual in furtherance of its exempt purposes, the Foundation will require that individual recipients (and in some cases organizational recipients) submit an application (or in some cases an application may be submitted on behalf of the individual), the form of which has yet to be determined, prior to receiving any distributions. Adequate information will be required for the Board to determine qualification for distribution (e.g. showing of need and lack of resources due to disaster or emergency hardship). In each case, appropriate case histories will be kept and maintained by the

Board of Directors containing (1) the name of the recipient, (2) the amount distributed, (3) the purposes of distribution, (4) the recipient's qualification for distribution and (5) the manner in which the recipient was selected.

The class of individual beneficiaries of the Foundation's programs will only be limited by the Foundation's requirement that distributions be made in furtherance of exempt purposes, and shall not be limited in size so as to benefit specified individuals. Directors, officers and employees of the Foundation will not be qualified to receive distributions. Furthermore, the Foundation shall not accept donations earmarked for a particular individual or private group of individuals, but instead shall inform donors that funds will be available for any members of the Foundation's class of charitable beneficiaries.

Intellectual Property

The Foundation will own copyrights in its website and the various educational materials it creates about open agriculture. Some of these materials (for example, relevant trademarks, copyrights, web addresses, etc.) were originally produced at the MIT Media Lab and are going to be transferred to the Foundation enable it to take over the charitable programs of the Foundation currently being carried out by MIT. MIT Media Lab will transfer to the Foundation trademark rights, copyrights, web addresses, and other similar materials. It may also receive donations of explanations, specifications, code, and similar materials produced by third parties and given to the Foundation to be maintained as part of its library of information on the state of the art in open agriculture, with related copyrights or other intellectual property protection. Any such materials will be made available free of charge to the general public as part of the Foundation's online library of information related to open agriculture.

The Foundation will also own or have licenses to the growing body of data produced by food computers, which it will use to make that data available to scientific researchers and the general public.

The Foundation will also own certain logos, trade names, trademarks, and/or service marks, including but not limited to the "OpenAg" name and related marks, which it will use in its own activities. It may license some of these, free of charge, for use by open agriculture products and participants that agree to share their data and/or technological advances with the broader community, in accordance with guidelines specified by the Foundation. The Foundation believes these marks will help increase public awareness about open agriculture and encourage knowledge sharing in the agricultural community.

Relationship with Other Entities

The Foundation has a "close connection" with three other entities. First, it has a close connection with MIT Media Lab; many of the programs to be taken over by the Foundation have been run in their initial form out of MIT Media Lab, and Caleb Harper and other staff at MIT Media Lab will be involved with carrying out the Foundation's activities going forward. However, there is no governance overlap between MIT as an institution, or between MIT Media Lab as an institution, and the Foundation's board of directors or officers. Over time, as the Foundation's own staff grows, its reliance on support from MIT staff and MIT Media Lab will

probably decrease, but we expect significant connections to continue, inasmuch as MIT researchers will be continuing to work on refining and improving open agriculture technology even as the Foundation is educating the public about the technology and exploring its charitable and scientific applications. We may have some common employees with MIT Media Lab, in which case we will likely reimburse MIT for an appropriate portion of the employees' costs under a cost sharing arrangement.

Second, the Foundation owns 100% of a taxable Delaware public benefit corporation, OpenAG Corporation. That corporation has been formed to hold certain assets and perform services to advance the field of open agriculture, to the extent opportunities arise to do so in ways that the Foundation is not interested in pursuing. For instance, the subsidiary might hold or license intellectual property rights to open agriculture computing technologies, and develop those technologies further on its own account or as a service to third parties. Any such enhancements would be made permanently available to the broader public to facilitate further dissemination of the technology. This may include development of software code of general interest to the community; the Foundation itself will not engage in any substantial amount of coding. OpenAG Corporation has not yet determined how it will staff itself, but it may enter a cost-sharing arrangement with the Foundation to allow it to use some Foundation staff, reimbursing the Foundation for any time spent on OpenAG Corporation matters.

Finally, the Foundation has a common director and officer, Caleb Harper, with Fenome, Inc. Fenome was set up by Caleb and other private investors to explore certain industrial and commercial applications of Caleb's research at MIT, around the same time that the Foundation was formed. However, the two organizations are not under common control, and because Fenome is focused on large-scale commercial applications of his research, it is not expected that the Foundation and Fenome will have any close working relationship or operational overlap. Fenome plans to use its own proprietary technology, not the publicly available open agriculture technology used by the Foundation. If Fenome participates in the open agriculture project at all, then it may generate data that would be made available to the foundation to share as part of its data repository; similarly, it will be able to access such data on the same terms as other members of the general public. It is also possible that Fenome employees might participate in educational conferences put on by the Foundation on the same basis as other agricultural researchers.

The Foundation is not currently contemplating any business transactions with Fenome, given their fundamentally different spheres of activity. If in the future the Foundation ever transacts business with Fenome, it would do so only after ascertaining that it is paying fair market value or less to Fenome, and only after having the transaction approved as in the best interest of the Foundation without the involvement of Caleb Harper pursuant to the Foundation's conflict of interest policy.

D. Qualification under Section 501(c)(3)

To be exempt under section 501(c)(3), an organization must be organized and operated exclusively for exempt purposes identified in that section. As explained in the application, the Foundation's Certificate of Incorporation satisfies all the requirements for the organizational test. With respect to operations, all of the Foundation's proposed activities are in furtherance of exempt educational, scientific, or charitable purposes.

First, with respect to the organization's educational activities, the IRS has recognized that any activity is "educational" if it involves the instruction or training of the individual for the purpose of improving or developing his capabilities, or the instruction of the public on subjects useful to the individual and beneficial to the community. *See* Treas. Reg. § 1.501(c)(3)-1(d)(3)(i). While in-school learning programs like those supported by the Foundation are of course educational, numerous rulings confirm that other content provided to inform the public will also be considered charitable, even if offered outside of any classroom or organized curriculum. For instance, horticultural clubs focusing on helping attendees learn about horticulture and running demonstrations for the public, rather than mere recreation or socializing, would be treated as exempt under section 501(c)(3).² And a central organization supporting local clubs by providing them educational materials is exempt whether or not the local clubs are exempt.³ A number of rulings establish that educational activity can be conducted in a wide variety of media and on a wide variety of topics.⁴ These rulings easily accommodate the Foundation's mix of conferences and seminars, publicly disseminating educational materials via its website, operating discussion groups and educational clubs, disseminating data from food computers, and so forth.

Similarly, by sharing new developments in the field of open agriculture, encouraging individual open agriculturalists to include their data in its general repository, and making that data available to the public for further study and analysis, the Foundation advances science and education. Collecting information about others' research and the state of the art in a particular field (such as open agriculture) is exempt,⁵ and so is making information or data available that others can use in research.⁶ The development of common standards for the reporting and collecting of food computer data also advances science by enabling the data collection necessary for scientific research based on food computer data.

Finally, relieving the distress of the poor and hungry is clearly a charitable purpose. *See* Treas. Reg. § 1.501(c)(3)-1(d)(2). Thus, as the Foundation is able to find opportunities to use

² Rev. Rul. 66-179, 1966-1 C.B. 139.

³ Rev. Rul. 67-139, 1967-1 C.B. 129.

⁴ For example, Rev. Rul. 66-255, 1966-2 C.B. 210, approves an organization that educates the public about a method of childbirth through meetings, films, forums, and publications. Rev. Rul. 68-438, 1968-2 C.B. 209, approved an organization that gathered and published data about housing discrimination, and Rev. Rul. 73-569, 1973-2 C.B. 178, found an organization to be educational when it provided individual counseling.

⁵ *See* Rev. Rul. 66-147, 1966-1 C.B. 137 (exempting an organization that made available to the public brief summaries of articles in medical and scientific publications).

⁶ Rev. Rul. 81-29, 1981-1 C.B. 329 (finding that an organization advanced education by making bibliographic information available on a network to charities and noncharities); Rev. Rul. 71-506, 1971-2 C.B. 232 (approving an organization that added to the study of heating, ventilation, and air conditioning by testing various materials' physical properties and making that raw data available to the general community).

open agriculture technology to develop better ways of providing food in refugee camps and other challenging environments, this humanitarian work will clearly qualify as charitable.⁷

⁷ See Rev. Rul. 68-165, 1968-1 C.B. 253 (exempting a group that provided technical and material assistance, including agricultural assistance, to improve the living conditions of underprivileged individuals).

Exhibit E – Compensation, Qualification and Work of Officers and Directors
Form 1023 – Part V, Lines 1a, 2a and 3a
Open Agriculture Foundation
EIN: 81-1516540

Exhibit E

The names, titles, and mailing addresses, and compensation amounts of all of the officers, directors, and trustees of the Corporation are as follows:

Name	Title	Mailing Address	Hours per week	Compensation
Caleb Harper	Director/ Executive Chair	29 Clifton Heights Lane Marblehead, MA 01945	4-5	\$0
Howard Shapiro	Director	29 Clifton Heights Lane Marblehead, MA 01945	1	\$0
Jill Shah	Director	29 Clifton Heights Lane Marblehead, MA 01945	1	\$0
Sarah Laskin	Former Executive Director, Jan.-Nov. 2017	29 Clifton Heights Lane Marblehead, MA 01945	25	\$74,515

The Foundation may hire a community manager to help with its discussion forums and to manage and build its presence in local communities, for approximately \$54,000 per year. Other staff positions are currently expected to be below \$50,000 per year (in part because the Foundation hopes to use some employees also working part-time for MIT Media Lab to pay only partial salaries, thus minimizing its own staff costs). Any staff compensation will be set at reasonable levels based on the activities, services, and qualifications of the individual.

More detail about the roles and qualifications of the executive team of the Foundation is provided below.

Caleb Harper, Director and Executive Chair

Caleb currently serves as a Director of the Foundation and as the Executive Chair of the Board of Directors. He is the Principal Investigator and Director of the Open Agriculture (OpenAG) Initiative at the Massachusetts Institute of Technology (MIT) Media Lab. He leads a diverse group of engineers, architects and scientists in the exploration and development of future food systems. Caleb's research focuses in the areas of control environment design, actuated sensing, control automation and data-driven resource, energy and biologic optimization. His group, together with strategic partners, is developing an open-source agricultural hardware, software and data common with the goal of creating a more agile, responsive and collaborative

food system. For the time being, Caleb will serve as the principal executive officer of the Foundation, but the Foundation may hire others to help carry out these duties in the future.

Caleb is a National Geographic Emerging Explorer (2015-2016) and a member of the World Economic Forum (WEF) New Vision for Agriculture Transformation Leaders Network (2015-2016). His work has been featured by TIME, WIRED, The Economist, National Geographic, The Smithsonian, Huffington Post, Popular Science, IEEE, and TED.

Prior to joining the MIT Media Lab in 2011, Caleb worked professionally as an architect designing and developing data centers, health care and semi-conductor fabrication facilities. Additionally he has consulted with multiple international development agencies including USAID, World Bank, Inter-American Development Bank and the Delhi Development Authority on high-density urban development projects. It is anticipated that

Howard-Yana Shapiro, Director

Howard currently serves as a director of the Foundation. Howard has been involved with sustainable agricultural and agroforestry systems, pattern recognition, plant breeding, molecular biology and genetics for over 40 years, releasing hundreds of cultivars into the public domain. He has worked with indigenous communities, NGO's, governmental agencies and the private sector around the world. A former university professor for 15 years, Fulbright Scholar, Ford Foundation Fellow, and National Endowment for the Humanities Fellowship recipient, in 2007 Howard was made a Distinguished Fellow of the World Agroforestry Centre in Nairobi, Kenya, and authored the IAASTD chapter on Biotechnology and Biodiversity. In 2000 he was named Adjunct Professor, Plant Sciences, the College of Agriculture and Environmental Sciences, UC Davis. He is founding Chairperson of the External Advisory Board of the Agriculture Sustainability Institute at UC Davis. In 2009 he was named recipient of The Award of Distinction from The College of Agriculture and Environmental Sciences, UC Davis. He led the global effort sequencing, assembling and annotating the *Theobroma cacao* genome and is part of the leadership team for the Arachis genome global effort. In 2010 he was named a Senior Fellow, Plant Sciences, the University of California, Davis. September 2011, he announced the formation of the African Orphan Crops Consortium, set up to sequence, assemble and annotate 101 of the key African food crops in order to breed more nutritious plants. He as well set up the African Plant Breeding Academy with UC Davis at the World Agroforestry Centre in Nairobi which opened the 3rd of December 2013.

He has served on both for profit and NGO boards and has served as Chief Agricultural Officer and as an Advanced Research Fellow for Mars, Inc.

Jill Shah, Director

Jill Shah is a problem solver and philanthropist, focused on supporting programs in education, healthcare and the Boston community. Ms. Shah has served on the Board of Trustees for The Friends of Titus Sparrow Park and currently serves on the Board of Trustees for The Kingsley Montessori School, the Museum of Fine Arts in Boston, Fresh Truck, Open Notes, and the Boch (Wang) Center. She also participates on the Advisory Boards of the Benson-Henry Institute at Massachusetts General Hospital and the Cheng Tsui Center for Integrative Medicine at Beth Israel Deaconess Medical Center.

Jill was the Founder of Jill'sList, www.jillslslist.com, a national directory of practitioners of integrative medicine, which was sold to Mindbody, Inc (MB) in 2013. Prior to starting Jill's List, Ms. Shah's career was primarily in technology ventures as a founding or executive member of several companies. In 2002, Ms. Shah was recruited to join the executive team at Mercator, Inc., a publicly traded software company, where she served as Senior Vice President of Strategy and Global Alliances. Prior to Mercator, Ms. Shah was a Vice President for Monitor Group's investment banking practice, Monitor Advisory for Strategic Transactions (MAST). Before joining Monitor, she was one of the founding members of RxCentric, an online sales and marketing platform that pharmaceutical companies used to market and sell products to physicians. As Senior Vice President of Corporate and Business Development at RxCentric, Ms. Shah helped to raise more than \$14 million in start-up funding and oversaw business development. She joined RxCentric after serving as a Global Client Partner at iXL, Inc., a consulting firm focused on internet-related initiatives and businesses, which was taken public in 2000. At iXL, Ms. Shah built and managed accounts with Stride Rite, Lotus, IBM, Digital Equipment Corporation, Compaq, and others.

Sarah Laskin, Former Executive Director

Sarah Laskin served as the Executive Director of the Foundation in its startup phase. In this role, she worked on getting the organization up and running and planning program activities, budgets, and so forth, with input and strategic direction from Caleb Harper as Executive Chair and from the full Board of Directors. She has over 20 years of senior executive management experience working with non-profit and governmental organizations on programs related to science, conservation and the environment, public engagement, exhibitions, and symposia, festivals and public programs. The organization is currently doing without an executive director to conserve costs while it develops its educational offerings and other programs.

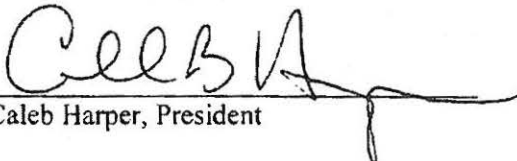
Sarah served as senior vice president and chief operating officer for Science and Exploration Programs at the National Geographic Society through July 2016 and oversaw strategic planning, budgeting and program development/implementation across NG's global field research, conservation, exploration and public events activities.

Exhibit F – Conflict of Interest Policy
Form 1023 – Part V, Line 5a-c
Open Agriculture Foundation
80 Broadway
Cambridge, MA 02142
EIN: 81-1516540

Exhibit F

The undersigned hereby certifies that the attached hereto is a true, correct and complete copy of the Conflict of Interest Policy of Open Agriculture Foundation as of this date.

Date: 11/6/17


Caleb Harper, President

**CONFLICT OF INTEREST POLICY
OF
OPEN AGRICULTURE FOUNDATION**

ARTICLE I

Purpose

The purpose of the conflict of interest policy is to protect Open Agriculture Foundation's (the "Corporation") interest when it is contemplating entering into a transaction or arrangement that might benefit the private interest of an officer or director of the Corporation or might result in a possible excess benefit transaction. This policy is intended to supplement but not replace any applicable state and federal laws governing conflict of interest applicable to nonprofit and charitable organizations.

ARTICLE II

Definitions

Section 2.1. Interested Person. Any director, principal officer, or member of a committee with governing board delegated powers, who has a direct or indirect financial interest, as defined below, is an interested person.

Section 2.2. Financial Interest. A person has a financial interest if the person has, directly or indirectly, through business, investment, or family:

A. An ownership or investment interest in any entity with which the Corporation has a transaction or arrangement;

B. A compensation arrangement with the Corporation or with any entity or individual with which the Corporation has a transaction or arrangement; or

Section 3.3. Procedures for Addressing the Conflict of Interest.

A. An interested person may make a presentation at the governing board or committee meeting, but after the presentation, he/she shall leave the meeting during the discussion of, and the vote on, the transaction or arrangement involving the possible conflict of interest.

B. The chairperson of the governing board or committee shall, if appropriate, appoint a disinterested person or committee to investigate alternatives to the proposed transaction or arrangement.

C. After exercising due diligence, the governing board or committee shall determine whether the Corporation can obtain with reasonable efforts a more advantageous transaction or arrangement from a person or entity that would not give rise to a conflict of interest.

D. If a more advantageous transaction or arrangement is not reasonably possible under circumstances not producing a conflict of interest, the governing board or committee shall determine by a majority vote of the disinterested directors whether the transaction or arrangement is in the Corporation's best interest, for its own benefit, and whether it is fair and reasonable. In conformity with the above determination it shall make its decision as to whether to enter into the transaction or arrangement.

Section 3.4. Violations of the Conflicts of Interest Policy.

A. If the governing board or committee has reasonable cause to believe a member has failed to disclose actual or possible conflicts of interest, it shall inform the member of the basis for such belief and afford the member an opportunity to explain the alleged failure to disclose.

B. If, after hearing the member's response and after making further investigation as warranted by the circumstances, the governing board or committee determines the member has failed to disclose an actual or possible conflict of interest, it shall take appropriate disciplinary and corrective action.

ARTICLE IV

Records of Proceedings

The minutes of the governing board and all committees with board delegated powers shall contain:

A. The names of the persons who disclosed or otherwise were found to have a financial interest in connection with an actual or possible conflict of interest, the nature of the financial interest, any action taken to determine whether a conflict of interest was present, and the governing board's or committee's decision as to whether a conflict of interest in fact existed.

B. The names of the persons who were present for discussions and votes relating to the transaction or arrangement, the content of the discussion, including any alternatives to the proposed transaction or arrangement, and a record of any votes taken in connection with the proceedings.

ARTICLE V

Compensation

A voting member of the governing board who receives compensation, directly or indirectly, from the Corporation for services is precluded from voting on matters pertaining to that member's compensation.

A voting member of any committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from the Corporation for services is precluded from voting on matters pertaining to that member's compensation.

No voting member of the governing board or any committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from the Corporation, either individually or collectively, is prohibited from providing information to any committee regarding compensation.

ARTICLE VI

Annual Statements

Each director, principal officer and member of a committee with governing board delegated powers shall annually sign a statement substantially in the form of the attached Exhibit

A which affirms that such person:

- A. Has received a copy of the conflicts of interest policy,
- B. Has read and understands the policy,
- C. Has agreed to comply with the policy, and
- D. Understands the Corporation is charitable and in order to maintain its federal tax exemption it must engage primarily in activities which accomplish one or more of its tax-exempt purposes.

ARTICLE VII

Periodic Reviews

To ensure the Corporation operates in a manner consistent with charitable purposes and does not engage in activities that could jeopardize its tax-exempt status, periodic reviews shall be conducted. The periodic reviews shall, at a minimum, include the following subjects:

CONFLICT OF INTEREST POLICY

A. Whether compensation arrangements and benefits are reasonable, based on competent survey information, and the result of arm's length bargaining.

B. Whether partnerships, joint ventures, and arrangements with management organizations conform to the Corporation's written policies, are properly recorded, reflect reasonable investment or payments for goods and services, further charitable purposes and do not result in inurement, impermissible private benefit or in an excess benefit transaction.

ARTICLE VIII

Use of Outside Experts

When conducting the periodic reviews as provided for in Article VII, the Corporation may, but need not, use outside advisors. If outside experts are used, their use shall not relieve the governing board of its responsibility for ensuring periodic reviews are conducted.

EXHIBIT A
CONFLICT OF INTEREST STATEMENT
OPEN AGRICULTURE FOUNDATION

I, the undersigned, am associated with the above-referenced nonprofit corporation (hereinafter the "Corporation") in a capacity of director, officer, or key management employee.

I acknowledge having received a copy of the Conflict of Interest Policy (the "Policy") for the Corporation, and that I have read, understand, and agree to comply with the Policy.

I understand that the Corporation is a charitable organization and in order to maintain its federal tax exemption it must engage primarily in activities which accomplish one or more of its tax-exempt purposes.

I presently have a conflict of interest to disclose: **YES** / **NO**. (If YES, I have listed each conflict below.)

Signed: _____

Name: _____

Position: _____

Dated: _____

Exhibit G – Fundraising
Form 1023 – Part VIII, Lines 4a and 4d
Open Agriculture Foundation
EIN: 81-1516540

Exhibit G

The Foundation is just beginning to raise funds. At present its fundraising is limited to contacting foundations, wealthy individuals, or similar large donors and requesting funding for its core programs. The Foundation has received initial funding through Smart Growth America, a section 501(c)(3) organization that has acted as the Foundation's fiscal sponsor during its startup period. A copy of the fiscal sponsorship agreement is attached. However, in the future, the Foundation anticipates using all available and cost effective means of securing contributions, including those means identified in Part VIII, lines 4a. The Foundation does not, at present, have written or oral contracts with any individuals or organizations to raise funds for the Foundation (other than its fiscal sponsorship agreement with Smart Growth America); instead, fundraising has been conducted by the Foundation's officers and volunteers. Should the Foundation enter into any such contract(s) at a later date, each such contract will be negotiated at arms-length and will be entered into only if the Foundation's Board of Directors determines that it will be in the best interests of the Foundation to enter into such a contract. Initial fundraising activities (mostly direct individualized solicitations to individuals and organizations) will continue to be conducted by the Board members and/or the Executive Director.

It is anticipated that the Foundation's fundraising activities will ultimately be conducted in all 50 states. The Foundation will fundraise only for itself and not for any other organization. At the present, the Foundation expects that no other organization will actively fundraise for it, although contributions to its fiscal sponsor for this work will be passed on to the Foundation for so long as the fiscal sponsor continues to determine that funding the Foundation's work furthers its exempt purposes. Once the Foundation has its own exemption letter, it expects to raise donations directly. The Foundation will work with its advisors to make sure it is properly registered in those states where it solicits contributions.

Exhibit H – Financial Data
Form 1023 – Part IX
Open Agriculture Foundation
EIN: 81-1516540

Exhibit H

The figures included in Part IX are estimates only, as the Foundation has only just begun operating in furtherance of its purposes. The expenses estimated on the “other expenses” line are as follows:

	<u>2017</u>	<u>2018</u>	<u>2019</u>
Education programs	215,000	285,000	620,000
Community conference	21,000	50,000	70,000
Other events	13,000	20,000	22,000
Web design	20,000	10,000	10,000
Travel	25,000	75,000	105,000
Accounting	10,000	12,500	14,000
Telecommunications	6,000	7,000	8,000
Supplies	3,000	3,000	3,000
Printing and reproduction	2,000	2,500	3,000
Postage and delivery	1,000	1,000	1,000
Bank service charges	500	500	500
Insurance	5,000	5,000	5,000
Computer	8,000	8,000	8,000
Dues and subscriptions	2,500	2,500	2,500
Equipment rental	1,000	1,000	1,000

The Foundation expects it will be principally funded by contributions from a variety of third parties, including individual donations and grants from other charitable organizations. It may obtain some mission-related fees, for instance conference admission fees, and it may decide down the road to collect some kind of dues from members or local chapters. But the Foundation expects that charitable contributions, from a variety of funders, will make up most of its funding.

The balance sheet has changed materially since the end of last year. As of the end of 2016, the organization was still engaged principally in organizational activities, and thus had no assets. This year it obtained a \$188,000 grant in July, which allowed it to hire initial staff and begin operations; it currently has approximately \$130,000 in assets.

We ask that the Service issue a definitive ruling that the Corporation is an organization described under Code § 509(a)(1), in that the organization reasonably anticipates that during its first five years of operation it will receive sufficient support to qualify the Foundation as a public charity under section 509(a)(1) and section 170(b)(1)(A)(vi) of the Internal Revenue Code.